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1.1 Issuer History

1.1 - Briefly describe the issuer's history

Neoenergia S.A. ("the Company" or "Neoenergia") is a publicly-held corporation that acts in the capacity of a holding company, holding ownership interest in the capital of other companies dedicated to the distribution, transmission, generation and commercialization of electricity.

The company began investing in the energy distribution sector in 1997 with the acquisition, NEOENERGIA COELBA (Companhia de Eletricidade do Estado da Bahia), through the Guaraniana consortium (now Neoenergia), which comprised Iberdrola (39%), Previ (49%) and BB-Banco de Investimento S.A. (12%).

The company also acquired NEOENERGIA COSERN (Companhia Energética do Rio Grande do Norte) in 1997 and acquired NEOENERGIA PERNAMBUCO (Companhia Energética do Estado de Pernambuco) in 2000 through means of privatization auctions for state distributors.

Within the generation sector, the company began expanding its technology park after being awarded the Itapebi concession (462 MW) in 1999. In 2000, Neoenergia began building Termopernambuco's TPPs (533 MW) as part of its commitment to the privatization auction for NEOENERGIA PERNAMBUCO, and Termoaçú (368 MW), the latter of which was implemented in partnership with Petrobras.

Given the existing prospects for liberalization of the energy market and the schedule established under Federal Law no. 9.074/1995, in 2000 the Company created its energy trading company, aiming to offer services to plants, large and small-scale energy generators and service providers interested in the purchase and sale of energy in the wholesale energy market.

In 2004, in order to take advantage of the emerging business synergy, the original consortium was restructured with the implementation of a holding company and a new corporate governance model. With a single board of directors, directors of the holding company present in the main subsidiaries and creation of advisory committees for Board of Directors, the management model implemented was guided by common objectives and the centralization of corporate functions throughout the entire Company, maintaining the companies' structure in order to meet regulatory guidelines.

Based on this restructuring, the Company carried out a broad investment program focused on universalization in the distribution and expansion of its generation park.

Installed capacity was expanded through the acquisition of concessions through several auctions within the regulated environment. In 2005, Neoenergia was awarded the concession for construction of the Baguari HPP (140 MW) and carried out the sale of energy from the Goiandira and Nova Aurora SHPs. In 2006, it acquired the concession for the Corumbá III HPP (96 MW) and was declared winner of the auction for the Dardanelos HPP (261 MW). In 2007, the Company acquired authorizations for the Pirapetinga (20 MW) and Pedra do Garrafão (19 MW) SHPs. In 2008, Neoenergia was awarded the auction for the construction of the Baixo Iguaçu HPP (350 MW). In 2010, the company acquired a 10% stake in Belo Monte HPP (11,233 MW) and at the end of the same year, the right to build and operate Teles Pires HPP (1,820 MW) was awarded through an auction.

Neoenergia also expanded generation as part of the commercialization of the energy within the free market, acquiring authorization for construction of the Sítio Grande SHP (25 MW), through a transfer authorized by ANEEL in 2008. In 2010, a Purchase and Sale Instrument was signed with Iberdrola as part of acquisition of the cogeneration companies EnergyWorks and Capuava Energy.

In August 2010, Neoenergia also became involved in the generation of alternative sources in partnership with Elektro Renováveis (formerly Iberdrola Renováveis do Brasil), through a joint venture, with each company holding a 50% stake, known as Neoenergia Renováveis S.A. Through Neoenergia Renováveis S.A., Neoenergia carried out the sale of 258MW of energy during the 2010 Alternative Sources Auction with a total of 9 wind farms: Calango 1 (30MW), Calango 2 (30MW), Calango 3 (30MW), Calango 4 (30MW), Calango 5 (30MW), Mel 2 (20MW), Arizona 1 (28MW), Caetité 2 (30MW) and Caetité 3 (30MW).

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Within the scope of the free energy market, in 2011, Neoenergia Renováveis S.A. developed the Caeté 1 Wind Farm project (30 MW), which carried out the sale of energy to NC Energia, the company's energy trader.

The Company also expanded its assets within the transmission area with the acquisition, in 2009, of an authorization for the construction, operation and maintenance of the Narandiba Substation. In 2011 it was awarded the concession for the construction, operation and maintenance of the Extremoz Substation and in 2012 the expansion of the Brumado II Substation, located in the State of Bahia, through the subsidiary Narandiba. In 2013, Neoenergia acquired its first 500 kV transmission line, with a length of 196 km in Rio Grande do Norte, through its subsidiary Potiguar Sul.

In June 2014, during Auction A-3/14 for the sale of energy from the Regulated Energy Market (ACR), Neoenergia Renováveis S.A. sold energy generated from the parks, Calango 6 (30 MW), Santana 1 (30 MW) and Santana 2 (24 MW), for a total of 84 MW of installed capacity. In November of the same year, Neoenergia Renováveis S.A. was awarded another energy auction, this time A-5, with the wind farms Canoas (31.5 MW), Lagoa 1 (31.5 MW) and Lagoa 2 (31.5 MW), which together total 94.5 MW of installed capacity. These parks signed Agreements for Regulated Energy Trading (CCEAR) with Electricity Distributors for energy delivery in January 2019. These parks entered into commercial operation in advance and the energy generated during the period between October 2017 and December 2018 was sold to NC Energia through a bilateral contract.

In 2015, the Company underwent a process involving operational reorganization of activities and review of processes, ensuring, through the centralization of corporate departments, strategies and decisions, the standardization of best practices and the capture of synergies. At the end of the same year, Neoenergia reformulated its operating strategy, seeking to consolidate its business activities with an emphasis on profitability, a focus on operation efficiency and improved allocation of resources. Through an emerging optimized financial discipline, the Company ensured that resources were directed towards completion of its generation projects and an extensive program aimed at improving the quality of distribution services was implemented.

At the end of 2016, consistent with new strategic guidelines, and in order to fulfill its development plan, with significant investments made in distribution and large generation assets, Neoenergia declared on the market that it had entered into a contract for the sale of its SHPs and cogeneration assets. As a result, on November 28, 2016, a statement of Relevant Information was published informing of the signing of the Agreement for the Purchase and Sale of Shares and Membership Units and Other Covenants ("Purchase and Sale Agreement"), through which the entire ownership interest held by Neoenergia in the following companies was sold to Contour Global do Brasil Participações Ltda. ("Contour"): (i) Afluentes Geração de Energia Elétrica S.A.; (ii) Bahia PCH I S.A.; (iii) Goiás Sul Geração de Energia S.A.; (iv) Rio PCH I S.A.; and (v) EnergyWorks do Brasil Ltda., with Capuava Energy Ltda. ("the Companies"). On March 17, 2017, the process for the sale of the entire ownership interest held by Neoenergia in the Companies to Contour was completed.

On June 30, 2017, the Company's Special Shareholders' Meeting approved the merger of Elektro Holding S.A. ("Neoenergia Elektro") and the Company, which, after obtaining the necessary regulatory approvals and satisfying the remaining applicable conditions precedent, was consummated on August 24, 2017 ("the Merger"). As a result of the Merger, Elektro Holding was extinguished and the Company inherited all rights and obligations, pursuant to articles 227 and 232 of the Brazilian Corporations Act.

With the consummation of the Merger, Iberdrola Energia, Banco do Brasil and Previ became owners of 52.45%, 9.34% and 38.21%, respectively, of Neoenergia's share capital, which included assets that Neoenergia and Neoenergia Elektro held at the time of the Merger.

After the merger of Neoenergia Elektro, the following companies came to be under the Company's control: i) Elektro Redes S.A., a public electricity distribution service concessionaire that provides services in more than 228 cities, 223 in São Paulo and 5 in Mato Grosso do Sul, totaling more than 2.5 million customers; ii) Elektro Comercializadora de Energia Ltda., which operates in the commercialization, management of electricity and supply of engineering and energy efficiency solutions; iii) Elektro Operação e Manutenção Ltda., with advisory and consulting services in the energy sector in general, iv) Elektro Renováveis do Brasil S.A., holder of a 50% interest in Neoenergia Renováveis S.A. and v) Enerbrasil - Energias Renováveis do Brasil S.A., responsible

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for the operation of the Rio do Fogo wind farm, with a capacity of 49.3 MW and energy commercialized under the Alternative Sources Incentive Program (PROINFA); in addition to four (4) specific purpose companies¹ responsible for the construction of facilities resulting from the lots awarded in Transmission Auction No. 05/2016-ANEEL, along a total of 583 km of transmission lines.

On December 15, 2017, the Company participated in the Auction for the Concession of Public Electricity Transmission Services No. 02/2017 and was awarded lots 4 and 6, which together comprise 4 transmission lines (1,074 km) and 1 substation. Also in December 2017, the Company participated in the "A-6" Power Generation Auction, in which Neoenergia sold energy originating from 9 wind farms in Paraíba - Canoas 2 (34.7MW), Canoas 4 (34.7MW), Chafariz 1 (34.7MW), Chafariz 2 (34.7MW), Chafariz 3 (34.7MW), Chafariz 6 (31.2MW), Chafariz 7 (34.7MW), Lagoa 3 (34.7MW), Lagoa 4 (20.8MW), for a total of 294.5 MW of installed power.

In December 2018, under Transmission Auction No. 004/2018-ANEEL, as part of another successful bid, the group was awarded 4 new lots (1, 2, 3 and 14), which correspond to 3,001 km of transmission lines, 5 new substations and 16 extensions. As of December 31, 2018, the Group had acquired a portfolio with a total of 5,331 km of transmission lines and 49 substations, including assets in operation and under implementation.

On June 28, 2019, under the Generation Auction 003/2019 referred to as "A-4" of 2019 ("regulated energy market", "regulated market" or "ACR") through its subsidiary, Neoenergia Renováveis S.A., the Company sold 30% of the energy generated by 2 Wind Farms, Oitis 1 and Oitis 8, totaling 74 MW of installed capacity. Energy corresponding to the remaining 70% will be sold within the free energy market (ACL), at market prices.

On July 17, 2019, Neoenergia issued what at that time was the largest green infrastructure debenture in the country. The proceeds obtained from this issuance are intended to be used for future payments and/or reimbursement of costs related to implementation of a transmission line.

On June 28, 2019, an initial public offering (IPO) was made for Neoenergia involving secondary distribution of 208,044,383 registered, book-entry shares of common stock with no par value, issued by the Company, all free and clear of any liens or encumbrances, owned by the Selling Shareholders, 29,677,468 Shares owned by Iberdrola Energia, 113,430,487 Shares owned by BB Investimentos and 64,936,428 Shares owned by Previ, held in Brazil. Efforts were made to designate Shares overseas at a price of R\$15.65 per share.

On July 8, 2019, the Company announced the closing of the secondary distribution public offering of 239,251,040 registered, book-entry shares of common stock with no par value, all free and clear of any liens or encumbrances held by the Selling Shareholders, 29,677,468 shares held by Iberdrola, 113,430,487 shares held by BB Investimentos and 96,143,085 shares held by Previ, considering exercise of Stock Option 31,206,657 referring to the Supplementary Lot.

On December 19, 2019, the Company purchased lot 9, located in Bahia, which comprises 1 transmission line totaling 210 km in length and 2 substations, according to Auction for Concession of Public Electricity Transmission Services No. 02/2019.

On September 17, 2020, Neoenergia Renováveis S.A. (fully controlled by Neoenergia) entered into an Asset Purchase and Sale Agreement with PEC Energia S.A. for the acquisition of wind power generation pipeline projects, with an installation potential of approximately 400 MW. Projects are located in Serra da Gameleira, in the State of Bahia, and comprise a total area of approximately 7,800 hectares.

On November 10, 2020, Oitis 22 Park obtained an installation license, allowing to initiate procedures for the mobilizing of works at the Oitis Complex.

¹ On May 11, 2017, four (4) companies were incorporated, known as EKT 12-A Serviços de Transmissão de Energia Elétrica SPE S.A., EKT 13-A Serviços de Transmissão de Energia Elétrica SPE S.A., EKT 14-A Serviços de Transmissão de Energia Elétrica SPE S.A., and EKT 15-A Serviços de Transmissão de Energia Elétrica SPE S.A., headquartered in the City and State of Rio de Janeiro, which signed transmission concession agreements for four (4) lots awarded under Transmission Auction No. 05/2016- ANEEL on 07/31/2017.

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On December 4, 2020, Neoenergia, through its subsidiary Bahia Geração de Energia S.A., was declared winner of Auction No.01/2020-CEB-D, the purpose of which involved privatization of the electricity distributor CEB Distribuição S.A. ("CEB-D"). The acquisition value was set at R\$2,515,000,000.00, which represents the acquisition price for 100% of the shares issued by CEB-D.

CEB-D is the Federal District's electricity distributor and provides electricity to a population of approximately 3 million people. In 2019, CEB-D provided services to approximately 1.1 million consumers and supplied a total of 6,577 GWh in electricity. The acquisition of CEB-D is another step forwarded in line with the strategy underpinning Neoenergia's expansion plan in the Brazilian electricity sector.

On February 3, 2021, at a Special Shareholders' Meeting, ratification of the winning bid offered at the Public Session for Auction No. 01/2020 - CEB-D was approved pursuant to article 256, paragraph 1 of Federal Law No. 6.404, of December 15, 1976, as amended ("Brazilian Corporations Act"), which resulted in Bahia Geração de Energia S.A. acquiring 100% (one hundred percent) of the shares issued by CEB Distribuição S.A. Given the resolution referred to above, Neoenergia informed its shareholders and the market in general of the procedures to be adopted within the context of any exercise of the right of withdrawal by dissenting shareholders, pursuant to article 256, paragraph 2 of the Brazilian Corporations Act. The right of withdrawal, pursuant to article 137, IV, of the Brazilian Corporations Act, was exercised within 30 (thirty) days of the date of publication of the minutes of the Special Shareholders' Meeting that ratified the Transaction. This right of withdrawal may be exercised by dissenting shareholders with regards to the resolution that (a) were demonstrably holders of shares issued by the Company, at the end of the trading session held December 3, 2020, the day immediately prior to the date of disclosure of initial relevant information regarding the Transaction (end date for the right of withdrawal defined in compliance with the provisions of Circular Letter/CVM/Sep/No. 02/2020); and (b) have maintained such shares uninterruptedly up until the date of effective exercise of the right of withdrawal. As a result, the reimbursement amount per share, in cases involving the exercise of the right of withdrawal by the Dissenting Shareholders totaled R\$15.87 (fifteen reais and eighty-seven centavos) per share, corresponding to the book value per share as of December 31, 2019. On March 8, 2021, the deadline for the Dissenting Shareholders to express their intention to exercise their right of withdrawal due to the acquisition of 100% (one hundred percent) of the shares issued by CEB Distribuição S.A., consummated on March 2, 2021, by Bahia Geração de Energia S.A., a subsidiary of Neoenergia came to a close. The Company determined that, during the period for the exercise of the right of withdrawal, 1 (one) shareholder holding 400 (four hundred) shares of common stock issued by Neoenergia exercised their right of withdrawal due to the Acquisition (the "Withdrawing Shareholder").

On December 9, 2020, the Board of Directors at Neoenergia Renováveis S.A., a subsidiary of Neoenergia, approved the construction of Luzia Parks II and III for the purposes of solar power generation. The first centralized generation photovoltaic parks operated by the Neoenergia group are located in the municipality of Santa Luzia, Paraíba and present synergies with the Chafariz Wind Complex and the Santa Luzia Transmission line, comprising lot 6 under auction No. 02/2017 held in December 2017, due to their location.

On December 17, 2020, as part of Transmission Auction No. 01/2020 promoted by ANEEL, the Company purchased lot 2, which comprises 3 500 kV transmission lines, 1 230 kV transmission line, a new Medeiros Neto 500 kV substation with synchronous compensation in Bahia, with a total length of 1,091 km, mainly covering Bahia, in addition to Minas Gerais and Espírito Santo.

On July 29, 2021, the first 10 wind turbines at the Chafariz Wind Farm Complex started commercial operations. These 10 generating units correspond to 34.65 MW of installed capacity and are being delivered 17 months in advance of the start of the contract under the Regulated Market

On August 11, 2021, the fifth and final stretch of the Dourados project entered into commercial operations (Lot 4 - Transmission Auction No. 05/2016, of April 2017). The section comprises 2 lines with a total length of 169 km, in addition to a 230/138 kV Substation SS. Facilities were delivered 12 months in advance of Aneel's contractual term. With this delivery, Neoenergia completed the delivery of all projects auctioned during the April 2017 Auction, moving deliveries forward by an average of 15 months in relation to the Aneel term and providing a capex saving of 19.67% in relation to the original estimate from the Regulator.

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In 2021, the Company began operations in the renewable generation sector by placing 32 wind farms in operation, with an installed capacity of 949 MW: Caetité I, II and III; Calango I, II, III, IV, V and VI; Rio do Fogo; Arizona I; Mel II; Santana I and II; Canoas I, II, III and IV; Lagoa I, II, III and IV; Chafariz I, II, III, IV, V, VI and VII; and Ventos do Arapuá I, II and III. The Chafariz Complex was completed in January 2022, totaling 471 MW of installed capacity. The Company currently has a complex under construction: Oitis, in Piauí and Bahia (12 generation parks with a capacity of 566.5 MW). The Company's portfolio of wind assets will total 1.6 GW in 2022, 51% of which will be allocated to the Regulated Energy Market (ACR) and 49% to the Free Energy Market (ACL).

In compliance with the Neoenergia Shareholders' Agreement, the Company and Previ concluded, on October 15, 2021, the sale of ownership interest in Companhia de Eletricidade do Estado da Bahia, Companhia Energética do Rio Grande do Norte and Afluentes Transmissão de Energia Elétrica

On November 16, 2021, the second and final stretch comprising the Santa Luzia project entered into commercial operations (Lot 6 - Transmission Auction No. 02/2017, of December 2017). The Santa Luzia Lot offers a total RAP of R\$63 million and was delivered an average of 16 months in advance and provided Capex saving of 30% compared to the Regulator's original estimate.

Neoenergia was awarded lot 4 under Transmission Auction No. 02/2021 implemented by the National Electric Energy Agency ("ANEEL") on December 17, 2021, which comprises the installation of 3 pieces of Synchronous Compensator equipment at the Estreito substation, located in the State of Minas Gerais

On December 21, 2021, Termopernambuco was declared one of the winners of the first Capacity Reserve Auction. During the auction, the entirety of the plant's available capacity was sold, at the power price of R\$487,412.70 MW/year, with supply initiated on July 1, 2026, guaranteeing a fixed power revenue of R\$207 million per year. The contract is valid for 15 years.

In 2021, NEOE3 shares continued to integrate portfolios for IEE - Electricity Index of B3 and ISE - Sustainability Index and the portfolio for ICO2 - Carbon Efficient Index. Neoenergia's permanence under these indexes reiterates our determination and commitment to pursuing sustainable growth through ethical business conduct, corporate governance and social, cultural and environmental responsibility.

On January 5, 2022, the Jalapão transmission line entered into commercial operation (Lot 4 - Transmission Auction No. 02/2017, of December 2017). The transmission line, TL 500 kV Miracema -Gilbués II -Barreiras II, has a total extension of 728km and is Neoenergia's largest line in operation, passing through the states of Tocantins, Maranhão, Piauí and Bahia.

On May 31, 2022, generation at the park was started as test operations and in 3Q22 part of the complex entered into commercial operations. By the end of 2022, 145 MWp were already in operation. It is important to note that Luzia holds a right to guaranteed association with the Chafariz Wind Farm Complex and thereby is subject to a reduced TUST cost

On June 7, 2022 (including this date itself), Neoenergia's shares were qualified for trading on the Madrid Stock Exchange under the trading code XNEO within the Latibex segment. The Company's shares are traded on Latibex directly on the Madrid Stock Exchange platform and aim to channel European investments to Latin America in a simple and direct manner, seeking to facilitate foreign investors' access to their share capital, generating increased liquidity for shareholders.

On June 30, 2022, Transmission Auction No. 1/2022 was held with 13 lots subject to bidding at an average discount of 46.16%. Neoenergia acquired 2 lots: (i) Lot 2: related to the implementation of substation and transmission lines in the states of Minas Gerais and São Paulo, with an offered value of R\$ 360 million (50% discount), an estimated investment of R\$ 4.94 billion and a completion period of 60 months; (ii) Lot 11: substation and transmission lines in the state of Mato Grosso do Sul, with an offered value of R\$ 38.2 million (45.74% discount), an estimated investment of R\$ 500 million and a completion period of 48 months. The auction was approved by ANEEL on August 23 and concession contracts were signed on October 3.

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On July 19, 2022, the Company approved its ESG (Environmental, Social and Governance) targets. Neoenergia entered into commitments to achieving targets by 2025 and 2030, such as: reducing the intensity of carbon emissions during generation, increasing diversity in the company in terms of gender and ethnicity within leadership positions, increasing the number of women working as electricians with the company, as well as having large suppliers classified as sustainable, among others. Compliance with these commitments will be monitored, measured and disclosed on the market in general.

In 2022, Neoenergia acquired, through a Public Offering of Shares for Registration Conversion, and in an auction held at B3, on October 3, 2022, 29,637 ONs (shares of common stock), 6,620,985 PNAs (shares of preferred stock A) and 162,156 PNBs (shares of preferred stock B), representing 9.13% of Neoenergia Pernambuco's share capital. After this auction, and as provided for in the Public Offering Notice for Registration Conversion, the Special Shareholders' Meeting, held on October 28, 2022, approved the redemption and cancellation of all shares issued by Neoenergia Pernambuco that remained outstanding after the auction of the Registration Conversion OPA, totaling 250,506 ONs, 481,997 PNAs and 179,910 PNBs issued by Neoenergia Pernambuco, representing 1.22% of its total share capital. Finally, on November 1, 2022, conversion of registration to Category B of the Company was approved by the Brazilian Securities and Exchange Commission.

On October 21, 2022, Termopernambuco, Itapebi and Neoenergia S.A. jointly requested consent from Aneel to carry out a partial spin-off of Termopernambuco followed by the merger of net assets spun off by the Requesting Party Itapebi. On 02/28/2023, according to a statement of relevant information published on the market in Termopernambuco and Itapebi, these companies approved Termopernambuco's partial spin-off with merger of assets spun off by Itapebi at a Special Shareholders' Meeting. The Partial Spin-off comprised the portion of Termopernambuco's net book assets corresponding to its investment in Itapebi, which includes common shares issued by Itapebi owned by Termopernambuco and the capital gain arising from such investment. As a result of the Partial Spin-Off, 117,464,464 (one hundred and seventeen million four hundred and sixty-four thousand four hundred and sixty-four) shares of common stock issued by Itapebi were canceled. Termopernambuco's capital was reduced by R\$103,490,730.00 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty reais), through the cancellation of 103,490,730 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty) registered shares of common stock with a par value of R\$1.00 (one real) each.

On December 16, 2022, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia S.A. and Centrais Elétricas do Norte do Brasil S.A. Eletronorte had entered into a Share Exchange Agreement and Other Covenants, through which they agreed to exchange shareholdings. Through this transaction, Neoenergia will transfer in exchange to Eletronorte: (i) shares of common stock representing 50.56% of the total voting share capital at Teles Pires Participações S.A.; (ii) shares of common stock representing 0.9% of the total voting share capital at Companhia Hidrelétrica Teles Pires; and (iii) shares of common stock representing 100% of the total voting share capital at Baguari I Geração de Energia Elétrica S.A. (leading consortium member and holder of 51% of the ownership interest in Baguari HPP Consortium). Eletronorte transfers in exchange to Neoenergia: (i) shares of common stock representing 49% of the total voting share capital at Energética Águas da Pedra S.A. -EAPSA; (ii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia de Eletricidade do Estado da Bahia ("Neoenergia Coelba"); (iii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia Energética do Rio Grande do Norte ("Neoenergia Cosern"); and (iv) shares of common stock issued by Afluente Transmissão de Energia Elétrica.

On January 29, 2023, the Rio Formoso transmission line (Lot 9 - Transmission Auction No. 02/2019, of December 2019), located in Bahia, entered into operation, comprising 1 transmission line with a length of 210 km and 2 substations. The Rio Formoso Lot provides a total RAP of R\$22 million and was delivered 14 months in advance, with Capex saving of 25%, both in relation to estimates from Aneel.

On September 26, 2023, the transaction was finalized (Notice to the Market - <https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), which provided corporate

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simplification and the consolidation of results to the respective Controlling Companies, after compliance with certain conditions precedent, including Approval from the Administrative Council for Economic Defense (CADE) and the National Electric Energy Agency (ANEEL), consent from creditors, reorganization within the Eletrobras group through which Eletronorte became the sole holder of ownership interest in Eletronorte, and the observance of preemptive rights held by third parties. With the closing of the transaction, Neoenergia came to consolidate 100% (one hundred percent) of the operation of Energética Águas da Pedra S.A. - EAPSA (Dardanelos HPP), with a total installed capacity of 261 MW and no longer holds ownership interest in the Teles Pires Hydroelectric Power Plant (Teles Pires). With this transaction, Neoenergia now hold the following ownership interests: (i) 93.09% of Neoenergia Cosern (previously held 93.05%); (ii) 98.98% of Neoenergia Coelba (previously held 98.94%); and (iii) 90.18% of Afluente Transmissão de Energia (previously held 90.13%). With respect to the Agreement for the Purchase and Sale of Shares and Other Covenants ("Purchase and Sale Agreement"), the purpose of which involves the sale of shares of common stock representing 100% (one hundred percent) comprising the total voting share capital of Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. ("Baguari Energia") by the Company, notice (Notice to the Market (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>)), of finalization of the transaction was provided on October 17, 2023.

On September 27, 2023, Neoenergia announced to the market the creation of a Joint Venture with Comerc Energia for the construction and operation of Shared Photovoltaic Generation projects in Neoenergia's concession areas. Projects will be evaluated individually and will only be implemented if they reach the desired hurdle rate. The total estimated investment is up to R\$500 million by the Holding (of which up to R\$250 million could be invested by Neoenergia). The operation allows Neoenergia to position itself competitively in the Distributed Generation segment, focusing on customers with the greatest potential to migrate to Distributed Generation, drawing on Comerc's know-how and project portfolio.

On September 29, 2023, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that it had successfully finalized the sale of shares representing 50% (fifty percent) of the share capital of Neoenergia Transmissora 15 SPE S.A. ("Neoenergia Transmissão"), a holding company holding 100% (one hundred percent) of the share capital of the 8 (eight) public service transmission concessionaires in operation identified below to Warrington Investment Pte .Ltd. ("Warrington"): Neoenergia Jalapão, Neoenergia Santa Luzia, Neoenergia Dourados, Neoenergia Sobral, Neoenergia Atibaia, Neoenergia Biguaçu, SS Narandiba and Neoenergia Rio Formoso ("Transaction"), as holder of the remaining 50% (fifty percent) of Neoenergia Transmissão's share capital. The Company therefore wishes to inform that, after verifying compliance with the conditions precedent established in the relevant Share Purchase Agreement and Other Covenants, entered into on April 25, 2023, the necessary measures were taken to implement the transaction, including the signing of a Shareholders' Agreement between the Company and Warrington, to regulate the terms and conditions of the relationship between the shareholders, aligning the means of organization, management and governance of Neoenergia Transmissão and its subsidiaries.

In September 2023, the wind and solar energy investment cycle was completed, with the Oitis Wind Complex (566.5 MW) and Luzia Solar Complex (149 MWp) entering into operation.

In 2024, NEOE3 shares will be part of the ISE (Sustainability Index) portfolio for the fourth consecutive year. With this achievement, Neoenergia confirms its commitment to pursuing sustainable growth through ethical business conduct, corporate governance and social, cultural and environmental responsibility.

On March 13, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia's Board of Directors approved the launch of a public offering for the acquisition of shares of common stock and Class "A" and Class "B" shares of preferred stock for the conversion of Neoenergia Cosern's registration from issuer Category A to Category B ("Registration Conversion OPA" or "OPA"). The application for registration of the OPA was submitted to CVM and B3 S.A. - Brasil, Bolsa, Balcão, accompanied by a draft of the OPA Notice. Registration Conversion Offer is intended for use in the acquisition of up to the entirety of all outstanding shares issued by Neoenergia Cosern, representing approximately 6.89% of the total shares issued by Neoenergia

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Cosern and will be launched at the price of R\$13.73 (thirteen reals and seventy-three centavos) per ON; R\$15.10 (fifteen reals and ten centavos) per PNA and R\$15.10 (fifteen reals and ten centavos) per GNP, to be paid in national currency to shareholders adhering to the Registration Conversion Offer. The launch of the OPA and its effectiveness are subject to registration with the CVM and B3.

On March 28, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia Cosern received a request for the convening of a special meeting from a shareholder holding more than 10% of outstanding shares, pursuant to art. 4-A of Federal Law No. 6.404/76, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of issued shares of common stock and classes "A" and "B" shares of preferred stock ("Request for Call of Meeting"), within the scope of the public offering for the acquisition of shares announced by Neoenergia, aiming at the conversion of registration of Neoenergia Cosern from a publicly-held company category "A" to "B" ("OPA"). Neoenergia Cosern's Board of Directors will meet in a timely manner to consider the Request for Call of Meeting received and deliberate on the matter. As a result of the Request for Call of a special meeting formulated, the process of registering the OPA before the CVM was suspended, pursuant to art. 28, item I, of CVM Resolution No. 85/22.

On April 4, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia Cosern's Board of Directors had met and approved the convening of a special meeting of shareholders holding outstanding shares, pursuant to art. 4-A of Law no. 6.404/76 and art. 28 of CVM Resolution No. 85/22, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of shares of common stock and classes "A" and "B" shares of preferred stock issued by Neoenergia Cosern ("Special Meeting" and "New Report"), within the scope of the public offering for the acquisition of shares announced by Neoenergia aiming at the conversion of Neoenergia Cosern's registration as a publicly-held company category "A" to "B" ("OPA"). The Special Meeting was called in response to a request made by the minority shareholder Uptick Participações S.A., holder of more than 10% of Neoenergia Cosern's outstanding shares, pursuant to art. 4-A of Law no. 6.404/76 ("Request for Call of Meeting").

On April 29, 2024, Companhia Energética do Rio Grande do Norte - COSERN published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing the results of the Special Meeting held exclusively in person at COSERN's headquarters. Uptick Participações S.A., the only minority shareholder holding outstanding shares present at the Special Meeting, approved the new valuation to be carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda., to determine the value of the Company's shares for the purposes of the OPA.

On May 31, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia's Board of Directors met and decided to proceed with the OPA at the new price determined in the New Appraisal Report carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda.

In 2024, the Itabapoana, Paraíso and Estreito Transmission projects went into operation with 100% RAP - Permitted Annual Revenues released.

On July 17, 2024, Neoenergia's Board of Directors approved the creation of a joint venture with Carbon2Nature S.A.U. ("Carbon2Nature"), a Spanish entity, controlled by Iberdrola, specialized in the development of nature-based projects (NBS – Nature Based Solutions) for the generation and subsequent commercialization of carbon credits. The joint venture was named Carbon2Nature Brasil S.A. ("Carbon2Nature Brasil" or the "Company").

Carbon2Nature Brasil is dedicated to the development of projects of this modality, given the uniqueness of the country in the context of climate change mitigation and biodiversity maintenance. The business plan provides for the exploration of 2 products in the country: (i) ARR ("Afforestation, Reforestation and Revegetation"): Reforestation of deforested land, through replanting, forest management, monitoring, control and security; (ii) Blue Carbon: Rehabilitation and conservation of mangroves.

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Carbon2Nature is the parent company of the Company with a 51% interest, while Neoenergia is the minority shareholder with 49%, holding protective minority voting rights on certain matters. The strategic investment in Carbon2Nature Brasil is in line with Neoenergia's strategy, expanding its operations to be a provider of decarbonization solutions and facilitator of the energy transition, contributing to the achievement of the Neoenergia group's ESG goals. In addition to Brazil, Carbon2Nature has projects under development in Spain and is expanding its operations to other countries such as Colombia, Mexico and Chile.

On August 21, 2024, Neoenergia acquired, through a Public Offering of Shares for Registration Conversion and in an auction held at B3, 8,193,221 ONs, 1,325,007 PNAs and 1,186,304 PNBs, representing 6.37% of the share capital of Companhia Energética do Rio Grande do Norte – COSERN and on August 29, 2024, the conversion of registration to Category B of Companhia Energética do Rio Grande do Norte – COSERN was approved by the Brazilian Securities and Exchange Commission. Finally, as provided for in the Public Offering Notice for Registration Conversion, the Extraordinary General Meeting, held on September 16, 2024, approved the redemption and cancellation of all shares issued by Neoenergia COSERN that remained outstanding after the auction of the Registration Conversion OPA, totaling 654,410 ONs, 173,920 PNAs and 80,978 PNBs issued by Neoenergia COSERN, representing 0.54% of its total share capital. With the completion of the redemption on September 26, the new total shares of Neoenergia Cosern is 129,091,809 ONs, 20,432,208 PNAs and 17,640,703 PNBs.

On September 26, 2024, Termopernambuco S.A. signed with the Chamber of Electric Energy Commercialization (CCEE) an addendum to bring forward the Capacity Reserve Contract (CRCAP) resulting from the 2021 Capacity Reserve Auction, maintaining all the conditions offered in the auction, but bringing forward the supply to October 1, 2024. In said auction, Termopernambuco sold all its available capacity of 498MW, at the power price of R\$487,412.70/MW per year, on the base date of Jul/2021, with start of supply on July 1, 2026, valid for 15 years (until June 30, 2041), thus ensuring the fixed power revenue of R\$207 million per year, on the base date of Jul/2021. In addition, Termopernambuco will be remunerated when dispatched to the CVU declared in the same auction of R\$599.12/MW on the base date of Jul/2021 at JKM of U\$7.09 per MMBTU. In order to comply with the anticipation of CRCAP, the gas Purchase and Sale Supply agreement was entered into between Termopernambuco and Eneva S.A. ("Eneva"), for the supply of fuel for said anticipation period, which comprises 21 months between October 1, 2024 and June 30, 2026.

On November 11, 2024, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that through its subsidiary Neoenergia Renováveis S.A. ("Neoenergia Renováveis"), it signed, with CCR S.A. ("CCR"), through its subsidiaries Concessionária das Linhas 8 e 9 do Sistema de Trens Metropolitanos de São Paulo S.A., Concessionária das Linhas 5 e 17 do Sistema do Metro de São Paulo S.A. and Concessionária da Linha 4 do Metrô de São Paulo S.A. ("CCR Subsidiaries"): (i) Share Purchase and Sale Agreements and Other Covenants ("CCVA"), for the acquisition, by CCR, of equity interests, respectively, (a) 2.84% of Oitis 2 Energia Renovável S.A. ("Oitis 2"), (b) 6.75% of Oitis 4 Energia Renovável S.A. ("Oitis 4"), and (c) 5.25% of Oitis 6 Energia Renovável S.A. ("Oitis 6" and, together, with Oitis 2 and Oitis 4, "SPEs") directly owned by Neoenergia Renováveis, for the amount of R\$21.7 million; and (ii) Energy Purchase and Sale Agreements; with the SPEs, with the intervention and consent of the Company and Neoenergia Renováveis ("PPA" and, together with the execution of the CCVA, the "Operations", respectively). The Operations are aimed at implementing self-production of energy from wind power. The energy generated will result from the SPEs, which are part of the Oitis Wind Complex, located in the State of Piauí, formed by 12 wind farms with a total installed capacity of 566.5 MW, of which 44 MWm will be allocated by the SPEs to the CCR Subsidiaries for a period of 16 years and started in January 2025.

On February 5, 2025, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia, EDF Brasil Holding S.A. ("EDF") and STOA S.A. ("STOA") entered into a Share Purchase and Sale Agreement and other Agreements, where Neoenergia will sell to EDF and STOA (or to a company controlled by them) all shares of the share capital of Geração Céu Azul S.A. ("GCA"), which, in turn, holds a 70% (seventy percent) interest in Consórcio Empreendedor Baixo Iguaçu ("CEBI"). CEBI operates the Baixo Iguaçu Hydroelectric Power Plant, located in Paraná, with an installed capacity of 350 MW and 172 MWm of physical guarantee (245 MW and 120 MWm for 70%, respectively). Completion of the transaction is

1.1 Issuer History

subject to certain conditions precedent customary to this type of transaction, including approval by the Administrative Council for Economic Defense (CADE), competition defense authorities with jurisdiction over the parties, the National Electric Energy Agency ("Aneel") and GCA's financing agents. The transaction is also subject to the possible exercise of the preemptive right by Copel Geração e Transmissão S.A., which holds the remaining interest in CEBI.

On February 21, 2025, Neoenergia published a Notice to the Market informing that Copel Geração e Transmissão S.A. ("Copel") exercised its preemptive right to acquire all shares of the share capital of Geração Céu Azul S.A. ("GCA"), which holds a 70% (seventy percent) interest in Consórcio Empreendedor Baixo Iguaçu ("CEBI"). Copel already held a 30% (thirty percent) interest in CEBI.

On April 22, 2025, Neoenergia published a Statement of Relevant Information ([CVM Documents - RI Neoenergia](#)) informing that Unique Power Fundo de Investimento em Participações Multiestratégia Responsabilidade Limitada, an investment fund wholly owned by Warrington Investment Pte. Ltd., entered into the Share Purchase Agreement and other Agreements, establishing the sale by Neoenergia to Unique Power of 50% (fifty percent) of new shares to be issued in Neoenergia Transmissão S.A. These shares will be issued due to a capital increase in Neoenergia Transmissão, from the contribution of the entire shareholding held by the Company in Neoenergia Itabapoana Transmissão de Energia S.A., considering an equity value of R\$127.5 million (base date of September 30, 2024), subject to adjustments until the closing date ("Transaction"). The conclusion of the Transaction is subject to certain conditions precedent usual to this type of transaction, including approval by the Administrative Council for Economic Defense (CADE), by the National Electric Energy Agency (ANEEL), as well as by certain third parties.

1.2 Description of the main activities carried out by the issuer and its subsidiaries

1.2 - Description of the main activities of the issuer and its subsidiaries

The Issuer is a holding company and its corporate purpose involves the holding of ownership interest in other companies as a minority or controlling partner, regardless of their respective corporate purpose; intermediation and business consulting, in Brazil or overseas; import of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. The Issuer has three strategic segments, which are presented as follows: (i) Networks – distribution and transmission; (ii) Renewables – wind, hydroelectric and solar generation and (iii) Liberalized – thermal generation, energy commercialization, energy products and solutions.

NETWORKS

Distribution

The Issuer operates in the electricity distribution segment through means of its five subsidiaries:

- Neoenergia Coelba: state of Bahia and municipalities of Delmiro Gouveia in the state of Alagoas and Dianópolis in the state of Tocantins.
- Neoenergia Pernambuco: state of Pernambuco, in addition to the District of Fernando de Noronha and the municipality of Pedras de Fogo in the state of Paraíba.
- Neoenergia Cosern: state of Rio Grande do Norte.
- Neoenergia Elektro: states of São Paulo (223 municipalities) and Mato Grosso do Sul (five municipalities).
- Neoenergia Brasília: 33 municipalities in the Federal District.

The Issuer has highlighted the main operating indicators for the electricity distribution segment among its five subsidiaries in the last three fiscal years below:

Number of Clients (thousand)	2024	2023	2022
NEOENERGIA COELBA	6,758	6,624	6,482
NEOENERGIA PERNAMBUCO	4,110	4,038	3,950
NEOENERGIA COSERN	1,608	1,581	1,555
NEOENERGIA ELEKTRO	2,979	2,928	2,879
NEOENERGIA BRASÍLIA ¹	1,188	1,180	1,171
Total	16,643	16,351	16,037

Distributed Energy (GWh) (captive + free + GD)	2024	2023	2022
NEOENERGIA COELBA	26,641	23,308	21,925
NEOENERGIA PERNAMBUCO	16,202	15,127	14,715
NEOENERGIA COSERN	6,806	6,470	6,135
NEOENERGIA ELEKTRO	20,829	19,292	19,046
NEOENERGIA BRASÍLIA ¹	7,204	7,204	6,805
Total	75,683	71,318	68,826

DEC ² (hours/ customer/ year)	2024	2023	2022
NEOENERGIA COELBA	10.24	10.74	11.41
NEOENERGIA PERNAMBUCO	10.97	11.31	11.75
NEOENERGIA COSERN	8.30	7.62	7.94

1.2 Description of the main activities carried out by the issuer and its subsidiaries

NEOENERGIA ELEKTRO	6.45	7.33	6.97
NEOENERGIA BRASÍLIA ¹	5.04	7.01	6.64

FEC ³ (times/ customer/ year)	2024	2023	2022
NEOENERGIA COELBA	4.09	4.98	4.99
NEOENERGIA PERNAMBUCO	4.55	5.16	4.77
NEOENERGIA COSERN	2.96	3.23	3.05
NEOENERGIA ELEKTRO	3.49	3.73	3.84
NEOENERGIA BRASÍLIA ¹	3.80	4.74	5.72

Power Outages ⁴	2024	2023	2022
NEOENERGIA COELBA	15.7%	16.1%	14.6%
NEOENERGIA PERNAMBUCO	17.9%	17.4%	16.6%
NEOENERGIA COSERN	8.6%	8.2%	8.1%
NEOENERGIA ELEKTRO	6.8%	7.9%	6.6%
NEOENERGIA BRASÍLIA ¹	11.3%	11.4%	11.4%

(1) Exclusively for the purposes of comparison, Neoenergia Brasília considers data between 01/01/21 and 03/01/2021 in 2021 and 2020, the period prior to its incorporation.

(2) DEC - Equivalent Duration of Interruption per Consumer

(3) FEC - Equivalent Interruption Frequency per Consumer

(4) The amount of Losses in 2022 normalizes the impact of ANEEL Regulatory Ordinance 1000/2021

Electricity distribution companies are responsible for receiving high-voltage energy through the interconnected transmission system or directly from generators embedded within their networks, lowering it to commercial levels before delivering it to the final consumer.

According to ANEEL, the distribution segment in Brazil is responsible for the management and operation of power transmission and distribution lines with voltages below 230kV, including low-voltage systems, the entire transformation infrastructure and measurement assets.

Given existing network infrastructure characteristics and the extensive presence of economies of scale, the distribution sector is considered a natural monopoly. Within this context, it is necessary to regulate activities in order to guarantee moderation in tariffs, the quality of services, universalization and free access to networks.

In Brazil, distribution companies provide services within their concession area, through a concession from the Federal Government, with intermediation from the National Electric Energy Agency (ANEEL). ANEEL, the sector's regulatory agency is responsible for establishing tariffs charged to consumers and other network users, the definition of targets and inspection of service quality and the determining general conditions for the provision of the distribution services.

In addition to the distribution of energy to the final consumer, concessionaires are responsible for the purchase of energy in order to provide full service within the captive market, the contracting of power demand in the basic network by boundary point, in addition to the payment of sector charges. These costs, which cannot be managed by the distributor, are passed on to tariffs under annual tariff movement processes, seeking to establish neutrality in companies' results.

For the purpose of applying tariffs, consumers are identified by the voltage level to which they are connected, as well as by consumption classes and subclasses. High voltage (voltage equal to or greater than 69 kV and equal to or less than 138 kV) and medium voltage (voltage greater than 1 kV and less than 69 kV) consumers have a differentiated tariff structure, according to: (i) the

1.2 Description of the main activities carried out by the issuer and its subsidiaries

supply modality in which they are framed (conventional tariff structure, green hourly/seasonal or blue hourly/seasonal, (ii) specific hourly costs (peak and off-peak) and (iii) binomial tariff (where energy consumption is decoupled from the cost related to the contracted power demand). As a result, depending on the tariff structure and the supply modality under which the consumer is categorized, in addition to energy consumption (value accumulated through the use of the electrical power made available to the consumer over a period of consumption), the cost related to power demand (average of the electrical power requested from the distributor over a period of time) emerges.

Transmission

The Issuer also operates in the transmission sector, which comprises the operation and maintenance of transmission lines and substations with a voltage equal to or greater than 230 kV and which are part of the SIN - National Interconnected System. Remuneration of these assets is provided through Permitted Annual Revenues - RAP, resulting from Transmission Auctions and/or authorizing resolutions (reinforcements in existing facilities) collected from system users.

At the end of 2024, 13 transmission assets were in operation:

Transmitters	Location	Extension (km)	Substations (no.)	Entry into operation
Afluentes T	BA	489.1	3	Dec/90
Narandiba ¹	BA/RN	-	3	Jun/11
Potiguar Sul	RN/PB	190.1	-	Nov/16
Dourados	MS	581	1	Aug/21
Atibaia	SP	-	1	Dec/19
Biguaçu	SC	-	1	Jul/20
Sobral	CE	-	1	Jan/20
Jalapão	BA/ TO/ PI/ MA	728	-	Jan/22
Santa Luzia	CE / PB	345	1	Nov/21
Rio Formoso	BA	210	2	Jan/23
Paraíso	MS	291	1	Jun/24
Itabapoana	RJ/MS/ES	478	-	Jun/24
Estreito	MG	-	1	Sept/24

¹ Narandiba is formed by 3 substations: SS Narandiba, SS Extremoz II and SS Brumado II.

Another 5 assets were under construction: Guanabara (RJ), Vale do Itajaí (SC/PR), Lagoa dos Patos (RS/SC), Morro do Chapéu (BA/MG/ES) and Alto Paranaíba (MG).

In 2023, the sale of a 50% ownership interest in the eight transmission assets in operation (Jalapão, Santa Luzia, Dourados, Atibaia, Biguaçu, Sobral, Narandiba and Rio Formoso) to GIC was announced and finalized, for R\$1.1 billion. In addition to the sale, the agreement also gives GIC the right of first offer in relation to the potential future sale of a 50% stake in the transmission assets that were under construction by Neoenergia (Itabapoana, Guanabara, Vale do Itajaí, Lagoa dos Patos, Morro do Chapéu, Estreito, Alto do Parnaíba and Paraíso) and to Potiguar Sul, in addition to enabling the joint analysis and participation of GIC and Neoenergia in future Transmission auctions in Brazil, in the lots that are of mutual interest.

The National System Operator (ONS) stipulates availability between 95% and 98% as being within normal range. This indicator offers guidance in terms of the quality of services measured by ANEEL through availability of the transmission system. During the last three fiscal years, the group's transmitters offered availability above the upper limit defined by the ONS:

1.2 Description of the main activities carried out by the issuer and its subsidiaries

Line Availability Rate	2024	2023	2022
Afluente T	99.91%	99.96%	99.90%
Narandiba	99.90%	99.86%	99.95%
Potiguar Sul	99.98%	99.58%	99.91%
Dourados	99.99%	99.99%	99.99%
Atibaia	99.99%	99.90%	100.00%
Biguaçu	99.99%	99.96%	99.97%
Sobral	99.98%	99.48%	99.99%
Jalapão	99.99%	99.98%	99.99%
Santa Luzia	100.00%	99.99%	100.00%
Rio Formoso	99.96%	99.63%	-
Paraíso	100.00%	-	-
Itabapoana	100.00%	-	-
Estreito	100.00%	-	-

Renewal of the Distributors' Concessions

On 06/22/23, the Ministry of Mines and Energy opened Public Consultation 152/2023, which deals with the initial proposal of the federal government for the renewal process of the concessions of the distributors that have their maturities between 2025 and 2031, a period that includes Neoenergia Coelba, as mentioned in the paragraph above.

After the contributions received by the public consultation, the Ministry of Energy (MME) released on September 15, Technical Note 19/2023, with updated guidelines on the renewals of the concessions, with a favorable position to the manifestations of the distributors, since it considered as inadequate the initial proposals of the collection of potential economic surpluses and the use of the benefits of SUDAM/SUDENE for social considerations.

In January 2024, the Federal Court of Accounts (TCU) issued a decision, which enables the MME to proceed with the renewal processes of the distributors' concessions. The TCU assessed that the MME's motivation serves the public interest, economy, efficiency and effectiveness. In addition, it suggested that the renewal be analyzed individually.

On June 20, 2024, Decree 12.068/24 was published, presenting the criteria for evaluating the extension of concessions and the guidelines that must be included in the contractual amendment.

On October 16, 2024, ANEEL opened Public Consultation No. 27/2024 regarding the improvement of the draft amendment to the concession agreement. After analyzing the contributions, ANEEL published on 02/20/2025 the Technical Note with the new draft of the contract, approved at the meeting on 02/25/2025.

RENEWABLES

Wind, hydroelectric and solar power generation

Renewable energy sources include those from natural resources that may be used over time, without the possibility of depletion, such as: biomass, solar energy, ethanol, biodiesel, wind and hydraulic energy.

In Brazil, the development of wind energy, which has undergone a recent process of accelerated progress through large-scale onshore projects, can be highlighted from among renewable sources.

Wind power generation involves the use of wind as a primary energy source. The generation process takes place through a wind turbine, essentially consisting of a tower, a set of blades coupled to a rotor and a nacelle, which houses several pieces of equipment.

1.2 Description of the main activities carried out by the issuer and its subsidiaries

The main piece of equipment installed in the nacelle is the electrical generator, the multiplier box (when applicable), wind speed and direction measurement devices and components responsible for rotation of the nacelle, for optimized use of wind.

This accelerated growth was first seen in 2004, when the Incentive Program for Alternative Sources of Electric Energy (PROINFA) was established, which defined special and more attractive prices for contracting wind energy, among other alternative renewable sources.

After Proinfa was issued, beginning in 2009 specific energy auctions were held - Alternative Sources Auction (LFA) and Reserve Energy Auction (LER), which allocate part of the market for contracting wind energy sources.

Subsequently, in 2011 and 2012, wind energy projects began to compete with other energy sources (fossil thermal and hydroelectric) under New Energy Auctions (LEN). From that period forward, the prices of wind power generation began to move towards becoming the most competitive power source in the country (hydroelectric).

The Issuer operates in the Renewables segment through wind, hydraulic and solar energy sources as detailed below:

Wind and Solar:

The Company ended 2024 off with 44 wind farms in operation, with a total installed capacity of 1,554 MW and 2 solar parks (Luzia Solar Complex), with an installed capacity of 149 MWp.

The Company's portfolio of wind and solar assets totals 1.7 GW in power, of which 51% is allocated to the Regulated Energy Market (ACR) and 49% to the Free Energy Market (ACL), in line with the established positioning strategy for liberalization of the Brazilian energy market:

1.2 Description of the main activities carried out by the issuer and its subsidiaries

Wind turbines in operation	Neoenergia Equity (Direct and Indirect)	State	City	Installed Capacity (MW)	Guaranteed Energy (MW)	Concession Date	End of Concession
EOL Caetité 1	100%	BA	Caetité	30.0	13.00	10/29/2012	10/28/2042
EOL Caetité 2	100%	BA	Caetité	30.0	14.70	02/07/2011	02/06/2046
EOL Caetité 3	100%	BA	Caetité	30.0	11.20	02/24/2011	02/23/2046
OL Calango 1	100%	RN	Bodó and Santana do Mato	30.0	13.90	04/28/2011	04/27/2046
EOL Calango 3	100%	RN	Bodó, Santana do Mato and Lagoa Nova	30.0	13.90	05/30/2011	05/29/2046
EOL Rio do Fogo (ENERBRASIL)	100%	RN	Rio do Fogo	49.3	17.90	12/19/2001	12/18/2031
EOL Arizona 1	100%	RN	Rio do Fogo	28.0	12.90	03/04/2011	03/03/2046
EOL Mel 2	100%	RN	Areia Branca	20.0	8.80	02/28/2011	02/27/2046
EOL Calango 6	100%	RN	Bodó and Cerro Corá	30.0	18.50	11/20/2014	11/19/2049
EOL Santana 1	100%	RN	Bodó, Lagoa Nova and Cerro Corá	30.0	17.30	11/14/2014	11/13/2049
EOL Santana 2	100%	RN	Bodó and Lagoa Nova	24.0	13.10	11/14/2014	11/13/2049
EOL Calango 2	100%	RN	Bodó	30.0	12.80	05/09/2011	05/08/2046
EOL Calango 4	100%	RN	Bodó	30.0	13.50	05/19/2011	05/18/2046
EOL Calango 5	100%	RN	Bodó	30.0	13.70	06/02/011	06/01/2046
EOL Canoas	100%	PB	São José do Sabugi and Junco do Seridó	31.5	17.70	08/04/2015	08/03/2050
EOL Lagoa 2	100%	PB	São José do Sabugi and Santa Luzia	31.5	15.60	08/04/2015	08/03/2050
EOL Lagoa 1	100%	PB	São José do Sabugi and Santa Luzia	31.5	16.30	08/04/2015	08/03/2050
Chafariz Complex	100%	PB	São José do Sabugi, Santa Luzia, Areia de Baraúnas and São Mamede	471.2	232.9	Between 06/21/2018 and 02/05/2019	Between 06/20/2053 and 02/04/2054
Chafariz 1	100%	PB	Santa Luzia	34.7	18.2	06/21/2018	06/20/2053
Chafariz 2	100%	PB	Santa Luzia	34.7	17.4	06/21/2018	06/20/2053
Chafariz 3	100%	PB	Santa Luzia	34.7	17.8	06/21/2018	06/20/2053
Chafariz 4	100%	PB	Santa Luzia and Areia de Baraúnas	34.7	17.8	02/05/2019	02/04/2054
Chafariz 5	100%	PB	Santa Luzia	34.7	16.6	02/05/2019	02/04/2054
Chafariz 6	100%	PB	Santa Luzia	31.2	15.2	06/21/2018	06/20/2053
Chafariz 7	100%	PB	Santa Luzia	34.7	18.3	06/21/2018	06/20/2053
Lagoa 3	100%	PB	São José do Sabugi	34.7	17.2	06/26/2018	06/25/2053
Lagoa 4	100%	PB	São José do Sabugi and Santa Luzia	20.8	10.2	06/26/2018	06/25/2053
Canoas 2	100%	PB	São José do Sabugi and Santa Luzia	34.7	16.3	06/26/2018	06/25/2053
Canoas 3	100%	PB	São José do Sabugi and Santa Luzia	34.7	16.8	02/05/2019	02/04/2054
Canoas 4	100%	PB	São José do Sabugi	34.7	16.5	06/26/2018	06/25/2053
Ventos De Arapuá 1	100%	PB	Areia de Baraúnas	24.3	11.63	02/05/2019	02/04/2054
Ventos De Arapuá 2	100%	PB	Areia de Baraúnas, São Mamede and Santa Luzia	34.7	17.2	02/05/2019	02/04/2054
Ventos De Arapuá 3	100%	PB	Areia de Baraúnas and São Mamede	13.9	5.8	02/05/2019	02/04/2054
Oitis Complex	100%	PI/BA	Dom Inocêncio and Casa Nova Dom Inocêncio	566.5	274.1	Between 11/29/2019 and 12/24/2019	Between 11/28/2054 and 12/23/2054
Oitis 1	100%	PI	Dom Inocêncio	49.5	26.1	11/29/2019	11/28/2054
Oitis 2	100%	PI/BA	Dom Inocêncio	27.5	14.26	12/24/2019	12/23/2054
Oitis 3	100%	PI/BA	Dom Inocêncio	49.50	24.4	12/24/2019	12/23/2054
Oitis 4	100%	PI/BA	Dom Inocêncio	49.50	24	12/24/2019	12/23/2054
Oitis 5	100%	PI/BA	Dom Inocêncio	49.5	23.8	12/24/2019	12/23/2054
Oitis 6	100%	PI/BA	Dom Inocêncio	49.50	24.3	12/24/2019	12/23/2054
Oitis 7	100%	PI/BA	Dom Inocêncio	49.5	25.6	12/24/2019	12/23/2054
Oitis 8	100%	PI	Dom Inocêncio	49.5	25.5	11/29/2019	11/28/2054
Oitis 21	100%	PI/BA	Casa Nova	44.00	20.8	12/24/2019	12/23/2054
Oitis 22	100%	PI/BA	Casa Nova	49.50	22.22	12/24/2019	12/23/2054
Oitis 9	100%	PI/BA	Dom Inocêncio	49.50	21.9	12/24/2019	12/23/2054
Oitis 10	100%	PI/BA	Dom Inocêncio	49.5	21.2	12/24/2019	12/23/2054

Photovoltaics in operation	Neoenergia Equity (Direct and Indirect)	State	City	Installed Capacity (MWp)	Guaranteed Energy (MWm)	Concession Date	End of Concession
LUZIA 2	100%	PB	Santa Luzia	74.65	17.3	05/29/2020	05/29/2055
LUZIA 3	100%	PB	Santa Luzia	74.65	17.3	05/29/2020	05/29/2055

1.2 Description of the main activities carried out by the issuer and its subsidiaries

During the last three fiscal years, the following quantities were generated by the parks in operation:

	2024	2023	2022
Generated Wind Energy (GWh) ⁽¹⁾	5,339	4,976	3,843
Solar Generated Energy (GWh)	247	243	91

(1) Considers Neoenergia's ownership interest

Hydraulics: Neoenergia holds a stake in 5 hydroelectric plants (with direct and indirect ownership interest): Itapebi, Corumbá, Dardanelos, Baixo Iguaçu and Belo Monte:

Hydroelectric plants in operation	Neoenergia Equity (Direct and Indirect)	State	Location	Installed Capacity (MW)	Guaranteed Energy (MW)	Concession Date	End of the Concession
						Authorization	
Itapebi HPP	100%	BA	Rio Jequitinhonha	462.0	202.1	05/28/1999	05/15/2039
Corumbá III HPP	70%	GO	Rio Corumbá	96.5	47	11/07/2001	04/22/2040
Dardanelos - Águas da Pedra	100%	MT	Rio Aripuanã	261.0	147.2	07/03/2007	12/12/2049
Belo Monte	10%	PA	Rio Xingu	11,233.1	4,571.0	08/26/2010	07/10/2046
Baixo Iguaçu - Geração Céu Azul	70%	PR	Rio Iguaçu	350.2	172.4	08/20/2012	12/03/2049

NOTE: On September 17, 2021, Aneel approved an extension of the concession terms for hydroelectric plants participating in the Energy Reallocation Mechanism - MRE. On December 13, 2022, Aneel postponed the concession period for the Dardanelos HPP by 220 days, by authorizing resolution No. 13.297.

In February 2025, Neoenergia announced the sale of its interest in the Baixo Iguaçu hydroelectric plant and Copel Geração e Transmissão S.A. exercised its preemptive right to acquire all shares of the share capital of Geração Céu Azul S.A.

Completion of the transaction is subject to certain conditions precedent usual to this type of transaction.

In 2023, *closing* of the Asset Exchange operation between Neoenergia and Eletrobras was finalized, which resulted in the consolidation of 100% of the Dardanelos hydroelectric plant and divestment of Teles Pires and Baguari.

LIBERALIZED

Thermal Power Generation

Within the thermal generation segment, the Issuer's activities are maintained through the Termopernambuco thermoelectric plant, located in the Industrial and Port Complex of Governador Eraldo Gueiros (SUAPE), in the city of Ipojuca - PE. The plant is a thermal plant inserted in the PPT (Priority Thermal Program) and maintains power supply contracts signed with the distributors Neoenergia Coelba and Neoenergia Pernambuco in the amounts of 65 average MW and 390 average MW, respectively, effective until 05/14/2024.

The plant consists of two generator sets powered by natural gas, coupled to two heat recovery boilers, which produce the steam used to move the steam generator set, in addition to auxiliary systems. The condensation of steam is provided through means of an open cooling circuit with the collection of seawater and a pumping system and is subsequently returned through means of an 800 m long outfall. This set comprises three turbines and has an installed capacity of 532.756 average MW.

It is important to note that Termopernambuco was the first plant at Neoenergia group and Iberdrola to obtain 45001 certification, providing further evidence of our commitment to safety. Neoenergia consistently seeks out innovation and development focusing on digitization and continuous improvement, which together with its highly qualified employees, has established our company as an industry reference for thermal power generation in Brazil.

1.2 Description of the main activities carried out by the issuer and its subsidiaries

On December 21, 2021, Termopernambuco was declared one of the winners of the first Capacity Reserve Auction. During the auction, the entirety of the plant's available capacity was sold, at the power price of R\$487,412.70 MW/year, with supply initiated on July 1, 2026, guaranteeing a fixed power revenue of R\$207 million per year. The contract is valid for 15 years.

On September 24, 2024, ANEEL approved the anticipation of the Capacity Reserve Contract (CRCAP), resulting from the 2021 Capacity Reserve Auction, maintaining all the conditions offered in the event, anticipating the start of the contract to October 1, 2024. The amendment to this anticipation was signed on September 26, 2024.

Energy Trading

Within the commercialization segment, energy is traded in the ACL - Free Energy Market. NC Energia is the Issuer's energy trading company, and energy purchase and sale agreements have been signed with producers and consumers from north to south of the country that are participants in the Free Energy Market. NC Energia maintains operations in the sale and management of energy, offering the required support during stages for feasibility and migration processes to the free energy market. It implements auctions for the purchase or sale of energy and offers services such as integrated energy management, risk management, representation of consumers and generators and the feasibility of energy projects. It also operates in the commercialization of carbon credits and other renewable energy credits.

The Free Energy Market (ACL) is the market segment in which the purchase and sale of electricity is carried out. The contracting of electricity in the ACL is formalized through freely negotiated Bilateral Agreements, which provide, among other provisions, amounts of energy and power, terms, prices and financial guarantees.

Neoserv

Under the services segment, the Issuer operates through Neoenergia Serviços Ltda., the objective of which is the commercialization of mass services, the provision of energy services including consulting, administration, design and construction of works, systems and equipment of electricity and electricity infrastructure as well as their operation and maintenance, including outsourcing or the subcontracting of third parties for the execution of parts or the entirety of works, provision of distributed generation services and electric mobility solutions.

Neoenergia Smart

In order to provide customized energy solutions, the Issuer operates through Neoenergia Smart, which offers, among its products, the provision of services for the construction and operation of photovoltaic plants tailored to its customers, executing projects, personalized consulting, among other solutions that assist in providing energy efficiency and savings for its customers.

Neoenergia Soluções Verdes (Green Solutions)

Through the Soluções Verdes business, the Issuer develops customized projects to electrify its customers' processes, using clean and renewable energy, promoting greater sustainability and profitability. Among the numerous benefits are the reduction of costs with financial predictability, the reduction of emissions, the supply of clean energy, greater operational efficiency and ongoing support to ensure our systems operate at their best.

1.2 Description of the main activities carried out by the issuer and its subsidiaries

Carbon2Nature Brasil

Focusing on the development of nature restoration and conservation projects, it contributes to decarbonization goals through the commercialization of high-quality carbon credits and funds additional climate mitigation measures.

OTHER NEOINVEST ISSUER

ACTIVITIES

Company incorporated in 2007 with the objective of operating in the use of electric energy assets and services, preparing technical projects, organizing subsidiaries, and incorporating or participating in other companies.

NOEM

Neoenergia Operação e Manutenção S.A., the main corporate purpose of which is to study, plan, design, build and operate electricity transmission systems, as well as related services that may be granted or authorized in any capacity, and activities associated with electricity services.

1.3 Information related to operating segments

1.3. The following information for each operating segment has been disclosed in recent financial statements for the end of the fiscal year or, if applicable, consolidated financial statements:

a. Products and services commercialized

The Group relies on four strategic divisions, which are reportable segments based on the internal operational management structure and Management. Management processes are carried out through segmentation by business types: Network, Liberalized, Renewable and Other activities.

Results, assets and liabilities by segment include items directly attributable to the segment and those that can be reasonably allocated, when applicable. Prices between segments are determined based on similar market transactions.

b. Segment revenue and its share in the issuer's net revenue

SEGMENT (in R\$ million, except %)	Fiscal year ended					
	2024	%	2023	%	2022	%
Networks	46,948	95.8	42,649	96.2	41,075	96.0
Liberalized	926	1.9	815	1.8	643	1.5
Renewables	1,119	2.3	879	2.0	1,069	2.5
Consolidated Net Revenue	48,993	100	44,343	100	42,787	100

c. Profit or loss originating from the segment and its share in the issuer's net income

Segment (in R\$ million, except %)	Fiscal year ended					
	2024	%	2023	%	2022	%
Networks	3,733	101.4	2,560	56.5	4,588	95.8
Liberalized	136	3.7	457	10.1	714	14.9
Renewables	452	12.3	2,220	49.0	314	6.6
Other	(639)	(17.4)	(710)	(15.7)	(829)	(17.3)
Consolidated Net Income	3,682	100	4,527	100	4,787	100

1.4 Production/Commercialization/Markets

1.4 - In relation to products and services that correspond to the operating segments disclosed in item

1.3, describe:

a. characteristics of the production process:

Before providing details of the production process for each energy generation source, it is important to note that power generation within the National Interconnected System (SIN) is dispatched centrally by the National System Operator (ONS). Centralized dispatching seeks to optimize the SIN's electrical/energy resources in order to meet the demand safely at the lowest possible cost. Under centralized dispatching, generators that have a relevant impact on SIN operations (classified as Type I and II-A by ONS) do not hold autonomy over their power generation, and the ONS is responsible for such classification. With regards to Neoenergia, these determinations apply to the group's hydroelectric and thermoelectric plants.

Renewables

Renewable energy sources involve natural resources that can be used over time, without the possibility of depletion. Hydroelectric, wind and photovoltaic power plants are considered renewable energy sources. Its advantages are: an abundant resource in nature, its low environmental impact and its relatively competitive prices.

WIND FARM Production Process

Wind power plants use the driving force of winds to move wind turbines. As a result, the production process of wind farms is dependent on the availability of this natural resource, in addition to, as seen with any other energy source, the plant's operational availability for production.

The operation and maintenance of wind farms make use of global models and are a reference in high performance and optimization of high added value activities. With a focus on predictive and preventive maintenance and the optimization of downtime, the lowest possible impact on production is guaranteed, thereby ensuring a high level of availability and plant performance.

To optimize operations, CORE Brasil, Renewables Operation Center, was built in Neoenergia's headquarters building in order to centralize operation of the Company's renewable assets (wind, solar and hydroelectric). There are two work stations operating under '24 x 7' model (24 hours, 7 days a week), each day of the year and that meet requirements for a high level of reliability and quality for control centers in Brazil. The control center, which has been in full operation since July 2019, promotes a high level of efficiency in operations, standardizing processes, allowing agility in the training of operation teams, improving information management, and decision making, due to its proximity to the Company's executive areas.

SOLAR PARK Production Process

Like wind power, photovoltaic plants generate energy through a renewable resource, in this case, solar rays that act upon panels. In Brazil, solar power an intense and widely available resource in different regions of the country, and this source is also capable of producing energy at highly competitive prices.

These plants' operation and maintenance model also adheres to the Group's global standards and places value in a high level of performance, in order to deliver high plant availability. Solar power will also be integrated into CORE Brasil together with wind power plants.

HYDROELECTRIC POWER PLANT Production Process

1.4 Production/Commercialization/Markets

Hydroelectric plants take advantage of river flows and nominal head provided by dams to generate energy. Water passes through the turbines of the plant which, coupled to electric generators, produce energy that is transmitted to consumers. As a result, the production of hydroelectric plants is strongly dependent on the availability of this renewable primary resource. Additionally, as with other power sources, hydroelectric plants are dependent on the operational availability of assets, and certain level of unavailability, due to scheduled (maintenance) or forced shutdowns is permitted under sector standards without subjecting companies to regulatory penalties or financial impacts in the fulfillment of their contracts. Finally, as highlighted at the start of this subject, hydroelectric plants are submitted to centralized dispatching by ONS.

Liberalized

TERMOPERNAMBUCO's production process

The plant provides 550.0 MW of installed power, with combined cycle technology that makes use of two gas turbines, two recovery boilers (with supplementary burning) and one steam turbine. Its main inputs are natural gas and water, the latter of which is obtained through a contract with the state company COMPESA for use in the steam production process.

In order to cool its condenser and certain pieces of equipment, the TPP uses an open seawater circuit. Water is captured and dispersed at the same marine port through means of an 800 m long subsea outfall.

Networks

In general, there is no production process involved in the activities executed by Neoenergia's transmitters and distributors. Energy produced through hydroelectric, thermoelectric and other renewable sources (wind, solar and biomass) is injected into the National Interconnected System (SIN), which coordinates and controls the production and transmission of electricity in Brazil.

As an exception, energy is produced by the subsidiary Neoenergia Pernambuco, via thermal (diesel) and solar generation, exclusively for consumption and commercialization on Fernando de Noronha Island.

b. characteristics of the distribution process

Networks

Overall Distribution

Electricity is distributed directly to local consumers through means of distribution networks. Distribution networks are composed of primary networks (high and medium voltage distribution networks), and secondary networks (low voltage distribution networks). Distribution companies are responsible for construction, maintenance and operation of these networks. Distribution transformers are installed in primary distribution networks and attached to poles that serve to lower the primary voltage level to the secondary voltage level. Secondary distribution networks comprise three-phase, four-wire electrical circuits. These networks are connected to local consumers, including residences, businesses, etc. and street lighting. These networks serve the large consumption centers located in the concession area (the population as a whole, large-scale plants, etc.).

The entire distribution system is protected by a system composed of automatic circuit breakers installed in substations to which primary networks are connected. A fuse switch is installed in distribution transformers, which disconnect from the power grid in case of short circuit. In the Neoenergia group, the distribution process

1.4 Production/Commercialization/Markets

Is represented by the distribution companies NEOENERGIA COELBA, NEOENERGIA PERNAMBUCO, NEOENERGIA COSERN, NEOENERGIA BRASÍLIA and NEOENERGIA ELEKTRO, from the Networks segment, which distribute energy in the states of Bahia, Pernambuco and Rio Grande do Norte, Brasília and part of the state of São Paulo (in 223 municipalities) plus 5 municipalities in Mato Grosso do Sul. The group's remaining companies are active within the Liberalized, Renewable and Other segments, do not rely on a specific distribution process.

In 2024, our distributors topped the rankings published by Aneel that assess Service Level, which was led by Neoenergia Brasília, followed by Neoenergia Elektro, Neoenergia Pernambuco and Neoenergia Cosern, respectively (considering distributors that serve more than 500,000 Consumer Units). This result was obtained through the improvements implemented throughout the year.

NEOENERGIA COELBA distribution process

NEOENERGIA COELBA holds a concession for electricity distribution in 415 of the 417 municipalities in the State of Bahia, as well as the municipalities of Delmiro Gouveia in the State of Alagoas and Dianópolis in the State of Tocantins, covering a total concession area of 563 thousand km², granted under a Decree issued August 6, 1997 and regulated by Concession Agreement No. 010, signed on August 8, 1997 and the respective amendments. The concession will be effective for 30 years up until August 7, 2027. Additionally, due to current regulations in the electricity sector, the Company has been offering consumers within the free energy the State of Bahia services since 2002.

The concession area is covered by the following assets (position as of December 31, 2024):

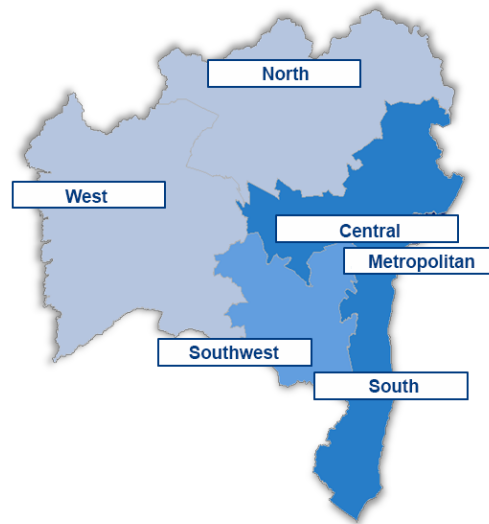
- 373,775 thousand km of distribution network;
- 11,684 thousand km of high-voltage distribution lines;
- 380 substations;
- 4 Mobile Substations (one 69 kV/12.5MVA and three 138 kV/26.5MVA);
- 10 Mobile Transformers;
- 2 Mobile Circuit Breakers;
- 7,723 MVA of Installed Power;
- 336,711 thousand distribution transformers;
- 4.909 million utility poles;
- 2,170 operational vehicles;
- 4,115 MW of coincident demand.

The table below presents NEOENERGIA COELBA's main electrical assets:

Main Electrical Assets	2024	2023	2022
Transmission Lines (km)	11,648	11,150	10,939
Substations (un)	380	372	368
Power Transformers (un)	597	540	545
Installed Power (MVA)	7,723	7,322	7,297
Distribution Lines (km)	373,775	362,709	341,452
Distribution Transformers (un)	336,711	326,333	313,859

1.4 Production/Commercialization/Markets

As of December 31, 2024, NEOENERGIA COELBA has made 29 permanent Service Centers, 3 Mobile Service Centers and 398 Service Points available through the Accredited Neoenergia Coelba Serviços Network. Service centers are distributed throughout the state and maintain a presence in all municipalities, as shown in the following map.



The company makes a free Call Center available 24 hours a day 7 days a week, at 116 or 0800 276 0116 for out of state customers, offering several services that can be accessed through numerical IVR and voice recognition. We are committed to providing increasingly effective, better quality care, increasing accessibility and reducing the strain on our customers. In December 2024, we implemented a new Call Center model with synergy service, the purpose of which is to increase the contingency of labor suppliers among our 5 distributors in the Neoenergia group, as well as to improve customer satisfaction, since with the competition model, performance and quality indicators are the basis for increasing or decreasing the demand share of each labor supplier.

We reviewed existing phraseologies, inserted additional information and offered guidance to customers. In addition, we also continue with human service, through WhatsApp, for customers and designers of Micro and Distributed Mini-generation of energy.

Neoenergia Coelba's digital channels have a Web Agency, available on the website www.neoenergia.com/web/bahia, new features on WhatsApp (71 3370-6350) such as payment by PIX, pix code in second-issue invoices, payment with pix for reconnection, in addition to the existing self-services of power outage, debt negotiation, digital invoice and self-reading. Neoenergia Coelba offers a Smartphone app, which is available in the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on Social Networks (Facebook, Instagram, Twitter and LinkedIn) for customer service and managing customer interactions.

Number of services generated per service channel:

Channel	2024	2023	2022
Application	52,631,246	34,079,973	48,385,045
Chat (BOT) WhatsApp	33,617,887	40,796,746	7,993,378
Email	N/A	N/A	N/A
Social Media	21,629	6838	29,408
Negotiation Portal	618,811	413,782	305,078

1.4 Production/Commercialization/Markets

In person + Accredited	2,538,920	2,635,364	3,211,001
Website	19,985,885	26,952,363	47,590,657
SMS	N/A	N/A	167,837
Phone	3,941,156	4,396,964	4,329,837
Totem	4,936,094	3,724,244	614,722
URA	3,069,338	3,380,469	3,290,674

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

NEOENERGIA PERNAMBUCO's distribution process

Companhia Energética de Pernambuco (Neoenergia Pernambuco) maintains a concession area that encompasses 98,500 Km², in 184 municipalities in the state of Pernambuco, in addition to the District of Fernando de Noronha and the municipality of Pedras de Fogo in the state of Paraíba (PB). The distributor serves 100% of the state's households, including the entire urban and rural perimeter, ensuring customers the right to citizenship through access to better health, safety and work conditions, access to information, culture and leisure and many other benefits.

The concession area is covered by the following assets (position as of December 31, 2024):

- 160.68 thousand km of distribution network;
- 5.096 thousand km of high-voltage distribution lines;
- 164 Substations;
- 3 69 kV/25 MVA Mobile Substations;
- 1 Mobile Transformer;
- 4,493 MVA of Installed Power;
- 185.161 thousand distribution transformers;
- 2.347 million utility poles;
- 1,401 vehicle assets;
- 2,582 MW of coincident demand.

The table below presents Neoenergia Pernambuco's main operating assets:

Main Electrical Assets	2024	2023	2022
Transmission Lines (km)	5,096	5,022	4,904
Substations (un)	164	162	160
Power Transformers (un)	258	253	254
Installed Power (MVA)	4,493	4,327	4,335
Distribution Lines (km)	160,680	158,794	152,065
Distribution Transformers (un)	185,161	181,790	178,123

In order to maintain consistent relationships, as of December 31, 2024, Neoenergia Pernambuco had made 29 permanent service centers, 2 service centers and 157 service locations available through the Accredited Neoenergia Pernambuco Serviços Network. Service locations are distributed throughout the state and present in all municipalities, as indicated in the following map.

1.4 Production/Commercialization/Markets



NEOENERGIA PERNAMBUCO makes a free Call Center available 24 hours a day 7 days a week, at 116 or 0800 024 2244 for out of state customers.

We are committed to providing increasingly effective, better quality care, increasing accessibility and reducing the strain on our customers. In December 2024, we implemented a new Call Center model with synergy service, the purpose of which is to increase the contingency of labor suppliers among our 5 distributors in the Neoenergia group, as well as to improve customer satisfaction, since with the competition model, performance and quality indicators are the basis for increasing or decreasing the demand share of each labor supplier. We reviewed existing phraseologies, inserted additional information and offered guidance to customers. In addition, we also continue with human service, through WhatsApp, for customers and designers of Micro and Distributed Mini-generation of energy.

Neoenergia Pernambuco's digital channels offer a Web Agency, which is available on the website www.neoenergia.com/web/pernambuco, new WhatsApp features (81 3217-6990) such as PIX payments, Pix code in second-issue invoices, PIX payments for reconnection purposes, transfer services with live operators for new connection services and change in account holder, in addition to existing self-services for power outages, negotiation of debts, digital invoices, regularization/complaints and self-meter reading. Neoenergia Pernambuco offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " In addition to a Social Media profile (Facebook, Instagram, Twitter and LinkedIn) for customer service and handling customer interactions.

Number of services generated per service channel:

Channel	2024	2023	2022
Application	37,249,658	21,395,201	25,061,750
Chat (BOT) WhatsApp	19,382,561	23,953,761	5,430,242
Email	N/A	N/A	N/A
Social Media	25,570	4,939	21,587
Negotiation Portal	284,623	175,231	146,128
In person + Accredited	1,988,890	2,079,422	2,337,051
Website	13,788,496	18,827,273	32,635,732
SMS	N/A	N/A	115,060
Phone	2,655,295	2,317,403	2,622,213
Totem	4,435,891	3,749,385	2,672,819
URA	2,295,170	2,140,655	2,508,206

1.4 Production/Commercialization/Markets

WhatsApp Transfer

296,715

272,451

70,577

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

NEOENERGIA COSERN's distribution process

With a concession in force until December 30, 2027, Companhia Energética do Rio Grande do Norte (NEOENERGIA COSERN) is the only electric power concessionaire active in the State of Rio Grande do Norte (RN). The company maintains a presence in the state's 167 municipalities and provides services to a population of more than 3.5 million inhabitants in a total area of 53,000 km².

The concession area is covered by the following assets (position as of December 31, 2024):

- 61.78 thousand km of distribution network;
- 2,963 thousand km of high-voltage distribution lines;
- 79 Substations;
- 4 Mobile Substations (one 69 kV/10 MVA and three 69/25 MVA);
- 4 Mobile Circuit Breakers;
- 1,843 MVA of Installed Power;
- 64,232 thousand distribution transformers;
- 899.533 thousand utility poles.
- 358 vehicle assets;
- 1,017 MW of coincident demand.

The following table presents NEOENERGIA COSERN's main operating assets:

Main Electrical Assets	2024	2023	2022
Transmission Lines (km)	2,963	2,867	2,821
Substations (un)	79	78	78
Power Transformers (un)	106	105	104
Installed Power (MVA) ¹	1,843	1,817	1,783
Distribution Lines (km)	61,780	60,779	57,647
Distribution Transformers (un)	64,232	62,726	60,944

As of December 31, 2024, NEOENERGIA COSERN has made 14 permanent Service Centers, 1 Mobile Service Center and 144 Service Points available through the Accredited Neoenergia Cosern Serviços Network. Service centers are distributed throughout the state and maintain a presence in all municipalities, as shown in the following map.

¹ Installed power corresponds to the transformers installed in the primary substation and is consistent with data from other distributors. Data for previous years in which installed power in secondary substation was presented were changed.

1.4 Production/Commercialization/Markets



NEOENERGIA COSERN makes a free Call Center available 24 hours a day 7 days a week, at 116 or 0800 283 0800 for customers within the state of Rio Grande do Norte and 0800 283 0800 for out of state customers, offering several services that can be accessed through numerical IVR and voice recognition.

We are committed to providing increasingly effective, better quality care, increasing accessibility and reducing the strain on our customers. In December 2024, we implemented a new Call Center model with synergy service, the purpose of which is to increase the contingency of labor suppliers among our 5 distributors in the Neoenergia group, as well as to improve customer satisfaction, since with the competition model, performance and quality indicators are the basis for increasing or decreasing the demand share of each labor supplier.

We reviewed existing phraseologies, inserted additional information and offered guidance to customers. In addition, we also continue with human service, through WhatsApp, for customers and designers of Micro and Distributed Mini-generation of energy.

Neoenergia Cosern's digital channels offer a Web Agency, which is available on the website www.neoenergia.com/web/rn, new WhatsApp features (84 3215-6001) such as PIX payments, Pix code in second-issue invoices, PIX payments for reconnection purposes, in addition to existing self-services for addressing power outages, negotiation of debts, digital invoices and self-meter reading. Neoenergia Cosern offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on Social Networks (Facebook, Instagram, Twitter and LinkedIn) for customer service and managing customer interactions.

Number of services generated per service channel:

Channel	2024	2023	2022
Application	18,233,896	10,924,944	12,521,559
Chat (BOT) WhatsApp	10,543,152	13,436,351	2,706,587
Email	N/A	N/A	N/A
Social Media	4,399	1,617	9,810
Negotiation Portal	166,988	94,774	77,364
In-person + Accredited	749,945	523,882	715,258
Website	5,101,334	7,021,683	12,960,216
SMS	N/A	N/A	15,746
Phone	1,301,604	1,096,047	1,174,111

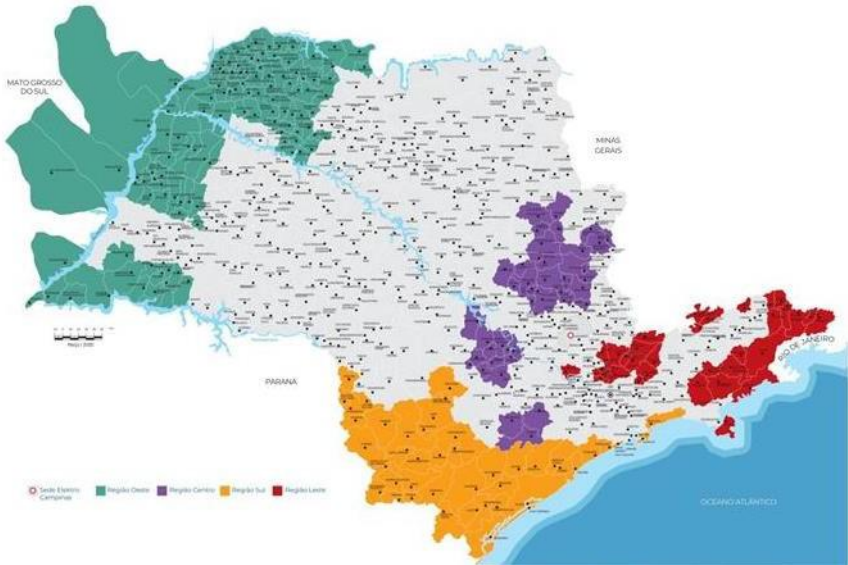
1.4 Production/Commercialization/Markets

Totem	1,983,170	1,600,841	1,091,725
WhatsApp Transfer	270,050	261,362	75,505
URA	890,282	1,101,998	1,068,539

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

NEOENERGIA ELEKTRO distribution process

Neoenergia ELEKTRO Redes offers services in 228 municipalities, 223 of which are located in the State of São Paulo and 5 in the state of Mato Grosso do Sul. In order to provide services within this market, Neoenergia ELEKTRO Redes receives energy in its distribution system through boundary measurement points, which constitute the limits between transmission facilities and the distribution system operated by Neoenergia



ELEKTRO.

The concession area is covered by the following assets (position as of December 31, 2024):

- 121.271 thousand km of distribution network
- Approximately 2,579 km of high voltage distribution lines ($\geq 30\text{kV}$);
- 162 Substations;
- 8 Mobile Substations;
- 1 Mobile Transformer;
- 2 Mobile Circuit Breakers;
- 5,632 MVA of Installed Capacity;
- 198,717 thousand distribution transformers;
- 1.837 million utility poles;
- 1,532 vehicle assets;
- 3,259 MW of coincident demand;

The following table presents NEOENERGIA ELEKTRO’s main operating assets:

1.4 Production/Commercialization/Markets

Main Electrical Assets	2024	2023	2022
Transmission Lines (km)	2,579	2,557	2,520
Substations (un)	162	160	155
Power Transformers (un)	306	301	294
Installed Power (MVA)	5,632	5,486	5,260
Distribution Lines (km)	121,271	120,223	116,821
Distribution Transformers (un)	198,717	195,094	192,688

Neoenergia Elektro makes a free Call Center available 24 hours a day 7 days a week, at 0800 701 0102, offering several services that may be accessed through numeric IVR as well as voice recognition.

We are committed to providing increasingly effective, better quality care, increasing accessibility and reducing the strain on our customers. In December 2024, we implemented a new Call Center model with synergy service, the purpose of which is to increase the contingency of labor suppliers among our 5 distributors in the Neoenergia group, as well as to improve customer satisfaction, since with the competition model, performance and quality indicators are the basis for increasing or decreasing the demand share of each labor supplier.

We reviewed existing phraseologies, inserted additional information and offered guidance to customers. In addition, we also continue with human service, through WhatsApp, for customers and designers of Micro and Distributed Mini-generation of energy.

Neoenergia Elektro's digital channels have a Web Agency, available on the website www.neoenergia.com/web/sp, new features on WhatsApp (19 2122-1696) such as payment by PIX, pix code in second-issue invoices, payment with pix for reconnection, in addition to the existing self-services of power outage, debt negotiation, digital invoice and self-reading. Neoenergia Elektro offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on

Social Networks (Facebook, Instagram, Twitter and LinkedIn) used to provide customer services and manage customer interactions.

Number of services generated per service channel:

Channel	2024	2023	2022
Application	46,325,156	51,547,640	40,247,553
Chat	N/A	N/A	N/A
Chat (BOT) WhatsApp	8,321,124	7,186,586	4,788,160
Email	N/A	N/A	N/A
Social Media	5,088	2,108	8,378
In-person + Accredited	1,664,606	1672932	1,892,066
Website	8,246,623	7,556,919	8,602,894
SMS	N/A	N/A	352,849
Phone	2,232,602	2,618,799	2,385,486
Totem	2,641,570	2,847,364	3,400,535
URA	1,512,816	2,317,959	2,013,992

Note: SMS and EMAIL were discontinued due to the development of digital channels, implementation of self-service features offering more modern and digital flows, as well as low volume of demand.

1.4 Production/Commercialization/Markets

Neoenergia Brasília’s distribution process

Neoenergia Brasília is the main electricity distributor in the Federal District, providing services in 33 Administrative Regions (RA). It provides electricity to a population of 3 million people and in 2024, Neoenergia Brasília served **more than 1.16 million** consumers.

The concession area is covered by the following assets (position as of December 31, 2024):

- 20.361 thousand km of distribution network;
- 673 km of high-voltage distribution lines (34.5kV);
- 40 Substations;
- 1 Mobile Substation (138 kV/30 MVA);
- 2,947 MVA of Installed Capacity;
- 27.3 thousand distribution transformers;
- 290.734 thousand utility poles;
- 321 vehicle assets;
- 1,279 MW of coincident demand.

The following table presents NEOENERGIA BRASILIA’s main operating assets:

Main Electrical Assets	2024	2023	2022
Transmission Lines (km)	673	759	N/A
Substations (un) distribution	40	40	40
Power Transformers (un)	100	99	95
Installed Power (MVA)	2,947	2,939	2,856
Distribution Lines (km) MT/BT <= 34.5kV	20,361	22,850	18,858
Distribution Transformers (un) ²	27,380	27,737	25,357

As of December 31, 2024, NEOENERGIA BRASÍLIA has made 12 permanent Service Centers, 1 Mobile Service Center and 7 ‘Na Hora’ Service locations available in partnership with the Government. Service centers are distributed throughout the Federal District, as follows:



² The company underwent a registration update after field verification.

1.4 Production/Commercialization/Markets

Neoenergia Brasília has a free Call Center, available 24 hours a day, 7 days a week, on 116 or 0800 061 0196 for those located in other states of the federation.

We are committed to providing increasingly effective, better quality care, increasing accessibility and reducing the strain on our customers. In December 2024, we implemented a new Call Center model with synergy service, the purpose of which is to increase the contingency of labor suppliers among our 5 distributors in the Neoenergia group, as well as to improve customer satisfaction, since with the competition model, performance and quality indicators are the basis for increasing or decreasing the demand share of each labor supplier.

We reviewed existing phraseologies, inserted additional information and offered guidance to customers. In addition, we also continue with human service, through WhatsApp, for customers and designers of Micro and Distributed Mini-generation of energy.

The digital channels of Neoenergia Brasília have a Web Agency, available on the website www.neoenergia.com/web/brasil, new WhatsApp features (61 3465-9318), barcode for bill payments, consultation of debts, reconnection requests and power failures in addition to transfers to live services. Neoenergia Elektro offers a Smartphone app, which is available on the Google Play Store and Apple Online Store. This application allows the company to offer several online services providing more comfort and practicality to its customers. " Profile on Social Networks (Facebook, Instagram, Twitter and LinkedIn) for customer service and managing customer interactions.

Number of services generated per service channel:

Channel	2024	2023	2,022
Application	2,718,696	2,468,800	-
Chat (BOT) WhatsApp	1,585,990	872,927	812,358
Social Media	5,099	4,122	10,039
In-person + Accredited	417,028	392,022	322,970
Website	30,534,662	28,509,393	26,251,012
Phone	1,225,270	1,138,814	1,313,674
URA	585,881	966,503	996,896
WhatsApp Transfer	154,885	140,452	167,908

Transmission

Distribution process at Company's Transmission Companies

Transmission companies provide the service of transporting electricity over long distances, in high voltage. In Brazil, transmission is done through a network of transmission lines and substations at a voltage equal to or greater than 230 kV, called the Basic Network of the SIN (National Interconnected System). Neoenergia's Transmission Business is mainly composed of concessions arising from bidding processes in the form of auctions held by ANEEL, the only exception being Afluente T. originated from the de-verticalization process of Companhia de Energia Elétrica da Bahia – COELBA. The table below shows the assets that make up each concession, and the discount of the winning bid of each auction.

1.4 Production/Commercialization/Markets

Auction	Lot	Concession Name	Scope	Discount
-	-	Afluente	SS Tomba, Brumado II and Itagibá, Assets installed in the Funil, Ford, Pólo and Camaçari IV TL 230 kV Funil-Itagibá C1 Substations, TL 230 kV Pólo-Ford C1/C2, TL 230 kV Camaçari IV-Pólo C1/C2, TL 230 kV Governador Mangabeira-Tomba C1/C2 TL 230 kV Funil/Poções II TL 230 kV Brumado II-Poções II C1 TL 230 kV Poções II - Itagibá C1	-
Jun/08	and	Narandiba	SS Narandiba - 2 TRs 230/69 kV - 1st and 2nd Transformers 2 Line Inputs 230 kV for SS Pitaçu (Associated with COELBA Connection in SS Narandiba)	60.00%
Jun/11	G	Extremoz II	SS 230/69 kV Extremoz II, 2 x 150 MVA	43.53%
May/12	D	Brumado II	SS Brumado II, in 230/138 kV, 1 x 100 MVA	39.99%
an/13	G	Potiguar Sul	TL 500kV Campina Grande III - Ceará Mirim III, C2	6.29%
Apr/17	4	Dourados	TL 230 kV Rio Brilhante - Dourados 2 C1; TL 230 kV Rio Brilhante - Campo Grande 2 C1; TL 230 kV Imbirussu - Campo Grande 2 C2; TL 230 kV Nova Porto Primavera - Rio Brilhante, C2; TL 230 kV Nova Porto Primavera - Ivinhema 2, C2; TL 230 kV Dourados - Dourados II C2; SS 230/138 kV Dourados 2 - 2 x 150 MVA; Section of TL of SS Dourados 2 to the sectioning of TL 230 kV Dourados - Ivinhema 2, CS	34.64%
	20	Atibaia	SS 500 kV Fernão Dias - Static Compensator 500 kV - (-150/300) Mvar;	52.94%
	22	Biguaçu	SS 525 kV Biguaçu - Static Compensator - (-100/+300 Mvar);	46.17%
	27	Sobral	SS 500/230 kV Sobral III - Static Compensator 500 kV (-150/+250 Mvar);	48.94%
Dec/17	6	Santa Luzia	TL 500 kV Santa Luzia II - Campina Grande III; TL 500 kV Santa Luzia II - Milagres II; SS 500 kV Santa Luzia II.	44.60%
	4	Jalapão	TL 500 kV Miracema - Gilbués II C3, CS; TL 500 kV Gilbués II - Barreiras II C2, CS	46.60%
Dec/18	1	Vale do Itajaí	TL 525 kV Areia - Joinville Sul, C1; - TL 525 kV Joinville Sul - Itajaí 2, C1; - TL 525 kV Itajaí 2 - Biguaçu, C1; - TL 230 kV Rio do Sul - Indaial, CD, C1 and C2; - TL 230 kV Indaial - Gaspar 2, CD, C1 and C2; - TL 230 kV Itajaí - Itajaí 2, CS, C1 and C2; - TL sections at 525 kV, - TL sections at 230 kV, - TL section at 138 kV, - SS 525/230/138 kV Joinville Sul - 525/230 kV - (9+1Res) x 224 MVA and 230/138 kV - 2 x 225 MVA; - SS 230/138 kV Jaraguá do Sul - 2 x 225 MVA; - SS 525/230/138 kV Itajaí 2 - 525/230 kV (6+1Res) x 224 MVA and 230/138 kV - 2 x 225 MVA; - SS 525/230/138 kV Gaspar 2 - new yard 525 kV and transformation 525/230 kV with (6+1 Res.) x 224 MVA; - SS 230/138 kV Indaial - 2 x 225 MVA.	57.10%
	2	Guanabara	TL 500 kV Terminal Rio – Lagos, CD, C1 and C2; TL 500 kV Lagos - Campos 2, CD, C1 and C2; SS 500 kV Campos 2; SE 500 kV Lagos – new yard 500 kV	47.00%

1.4 Production/Commercialization/Markets

	3	Itabapoana	TL 500 kV Campos 2 – Mutum, CD, C1 and C2	44.90%
	14	Lagoa dos Patos	TL 525 kV Povo Novo - Guaíba 3, C3; TL 525 kV Capivari do Sul - Siderópolis 2, C1; TL 230 kV Siderópolis 2 – Forquilha, C2; TL 230 kV Livramento 3 - Santa Maria 3, C2; SS 525 kV Marmeleiro - Synchronous Compensation -90/+150 Mvar);SE 230 kV Livramento 3 – Synchronous Compensation (-90/+150) Mvar.	40.00%
Dec/19	9	Rio Formoso	TL 230kV Rio das Éguas - Rio Formoso II, C1/C2, CD; SS 230/138kV Rio Formoso II, 2 x 200 MVA; SS Rio das Éguas (new 230kV yard), 500/230kV - (6+1Res) x 100 MVA.	64.00%
Dec/20	2	Morro do Chapéu	TL 500 kV Morro do Chapéu II - Poções III, C1; TL 500 kV Poções III - Medeiros Neto II, C1; TL 500 kV Medeiros Neto II - João Neiva 2, C1; TL 230 kV Medeiros Neto II - Teixeira de Freitas II, CD, C1 and C2; SS 500/230 kV Medeiros Neto II and synchronous compensation.	42.60%
Dec/21	4	Estreito	SS 500 kV Narrow - 3 Synchronous -300/+300 Mvar.	58.60%
Jun/22	2	Alto do Paranaíba	TL 500 kV Arinos 2 - Paracatu 4, C1 and C2, CS; TL 500 kV Paracatu 4 - Nova Ponte 3, C1 and C2, CS; TL 500 kV Nova Ponte 3 - Araraquara 2, C1 and C2, CS; TL 440 kV Araraquara 2 - Araraquara, C3, CS; SS 500 kV Nova Ponte 3; Sections of TL 500 kV between SS Nova Ponte 3 and TL 500 kV Itumbiara - Nova Ponte, C1.	50.33%
	11	Paraíso	TL 230 kV Campo Grande 2 - Paraíso 2 - C2; TL 230kV Paraíso 2 - Chapadão - C2; Sections of the 230 kV TL between the sectioning of the 230 kV TL Campo Grande 2 – Chapadão and SS Paraíso 2; SS 230/138kV Paraíso 2 - 2x150MVA	45.74%

The remuneration of the transmitters for the construction, operation and maintenance of the transmission assets is carried out by the Permitted Annual Revenue – RAP, readjusted annually and reviewed every five years or as stipulated in the respective concession agreements. The tariff readjustment and revision processes are conducted by ANEEL following the Tariff Regulation Procedures – PRORET. Below is the RAP for each Neoenergia transmission concession.

Concession Name	Location	RAP (R\$ MM) Asset ⁽¹⁾	RAP (R\$ MM) Total Expected ⁽²⁾	Entry into Commercial Operation	End of Concession	Status
Afluentes	BA	66.85	69.60		Aug/27	Complete
Narandiba	BA	15.56	15.56	Jun/11	Jan/39	Complete
Extremoz II	RN	5.32	5.32	Jul/15	May/42	Complete
Brumado II	BA	9.07	12.84	Sep/14	Aug/42	Complete
Potiguar Sul	RN/PB	34.24	34.24	Nov/16	Aug/43	Complete
Dourados	MS	92.74	92.74	Aug/21	Jul/47	Complete
Atibaia	SP	18.98	18.98	Dec/19	Jul/47	Complete
Biguaçu	SC	18.67	18.67	Jul/20	Jul/47	Complete
Sobral	CE	17.28	17.28	Jan/20	Jul/47	Complete

1.4 Production/Commercialization/Markets

Santa Luzia	CE/PB	80.02	80.02	Nov/21	Mar/48	Completed
Jalapão	BA/TO/PI/MA	175.83	176.44	Jan/22	Mar/48	Completed
Vale do Itajaí	SC/PR	57.61	264.03	-	Mar/49	Partially delivered
Guanabara	RJ	9.53	164.69	-	Mar/49	Partially delivered
Itabapoana	RJ/MG/ES	93.94	93.94	Jun/24	Mar/49	Completed
Lagoa dos Patos	RS/SC	105.08	164.44	-	Mar/49	Partially delivered
Rio Formoso	BA	23.95	23.95	Jan/23	Mar/50	Complete
Morro do Chapéu	BA/MG/ES	97.69	216.87	-	Mar/51	Partially delivered
Estreito	MG	43.29	44.77	Sept/24	Mar/52	Complete
Alto do Paranaíba	SP/MG	7.22	410.44	-	Sept/52	Partially delivered
Paraíso	MS	43.55	46.33	Jun/24	Sept/52	Complete

(1) RAP Asset: Revenue already earned by the transmitter (according to ANEEL approval for the 2024-2025 cycle).

(2) Total RAP Expected: Expected revenue after the completion of the entire bidding process and the reinforcements already granted by the granting authority to the transmitter.

c. characteristics of markets in which Neoenergia operates

i. Participation in each of the markets

Networks

Distribution:

The Company's electricity distribution market comprises the following classes: residential, commercial, industrial, rural, public services, government, street lighting and company use.

NEOENERGIA COELBA

Energy distributed (captive + free + supply + GD) by Neoenergia Coelba totaled **24,641 GWh**, a **5.7% increase** in performance vs. 2023, influenced, among other factors, by the growth of the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. In general, the national economic context has contributed favorably to an increase in income, a low level of unemployment, as well as the good performance of economic activity, when compared to the same period of the previous year. Residential Class consumption (captive + GD) **grew by 6.8%** in 2024 vs. 2023, influenced by the growth of the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. The Industrial Class (captive + free + GD) presented the highest consumption ever recorded in the last 10 years with **growth of 4.7%** in the year 2024 vs. 2023, mainly explained by the good performance of the Extractivism, Packaging and Plastic sectors. The industry is recovering, a fact that has been reflected in recent economic indicators, especially the physical volume of industrial production in Bahia. The Commercial Class (captive + free + GD) **grew by 4.0%**, influenced, among other factors, by the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. In general, the economic context has contributed favorably to an increase in income and a low level of unemployment, a fact that has been reflected in recent economic indicators, especially the physical volume of commercial production in Bahia. In the Rural Class (captive + free + GD), there is a **growth of 10.4%** in the year. In general, the western region of Bahia has occupied a prominent place on the local scene, being listed by the National Water Agency as one of the national hubs for irrigated agriculture, which

1.4 Production/Commercialization/Markets

shows its strong potential for agricultural growth in the state. The Other Classes - Public Service, Public Power, Public Lighting and Own Use (captive + free + GD) totaled **3.1% growth** in 2024 vs. 2023, with emphasis on the Public Power class (+8.3% p.a.).

NEOENERGIA PERNAMBUCO

The energy distributed (captive + free + supply + GD) by Neoenergia Pernambuco was **16,202 GWh, 7.1% higher** performance vs. 2023, explained, among other factors, by higher temperatures, growth in the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. In addition, for the year there was the impact of the migration of a large customer to the basic network; excluding this, growth would be 7.6%. In general, the national economic context has contributed favorably to an increase in income, a low level of unemployment, as well as the good performance of economic activity, when compared to the same period of the previous year. Residential Class consumption (captive + GD) **grew by 8.8%** in 2024 vs. 2023, influenced by higher temperatures, growth in the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. The Industrial Class (captive+ free + GD) **grew by 4.8%** in 2024 vs. 2023, mainly explained by the good performance of the Food and Beverage, and Packaging and Plastic sectors. In addition, the migration of a large customer to the basic network is noteworthy for the year; excluding this fact, growth would be 7.3%. The industry is recovering, a fact that has been reflected in recent economic indicators, especially the physical volume of industrial production in Pernambuco. The Commercial Class (captive + free + GD) **grew by 8.4%** in 2024 vs. 2023, influenced by higher temperatures and the performance of Distributed Micro and Mini-generation, when compared to the same period of the previous year. In general, the economic context has contributed favorably to an increase in income and a low level of unemployment, a fact that has been reflected in recent economic indicators, especially the physical volume of commercial production in Pernambuco. In the rural class (captive + free + GD), there was a **growth of 5.0%** in the year. In general, the region of Vale do São Francisco has occupied a prominent place on the local scene, being listed by the National Water Agency as one of the national hubs for irrigated agriculture, which shows its strong potential for agricultural growth in the state. The Other Classes - Public Service, Public Power, Public Lighting and Own Use (captive + free + GD) **grew by 3.7%** in 2024 vs. 2023, with emphasis on the Public Power class (+9.0% p.a.).

NEOENERGIA COSERN

The energy distributed (captive + free + supply + GD) by Neoenergia Cosern was **6,806 GWh, 5.2% higher** performance vs. 2023, explained, among other factors, by higher temperatures, growth in the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. In general, the national economic context has contributed favorably to an increase in income, a low level of unemployment, as well as the good performance of economic activity, when compared to the same period of the previous year. The consumption of the Residential Class (captive + GD) **grew by 7.2%** in 2024 vs. 2023, influenced, among other factors, by higher temperatures, growth in the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. The Industrial Class (captive + free + GD) presented the highest consumption ever recorded in the last 10 years with **growth of 5.3%** in the year 2024 vs. 2023, mainly explained by the good performance of the Extractivism and Non-Metallic Minerals sectors. The industry is recovering, a fact that has been reflected in recent economic indicators, especially the physical volume of industrial production in Rio Grande do Norte. The Commercial Class (captive + free + GD) **grew by 4.6%**, influenced by higher temperatures and the performance of Distributed Micro and Mini-generation, when compared to the same period of the previous year. In general, the economic context has contributed favorably to an increase in income and a low level of unemployment, a fact that has been reflected in recent economic indicators, especially the physical volume of commercial production. In the rural class (captive + free + DG), there was a **decrease of 1.2%**, due to lower

1.4 Production/Commercialization/Markets

irrigation demand throughout the year. The Other Classes - Public Service, Public Power, Public Lighting and Own Use (captive + free + GD) totaled **2.4% growth** in 2024 vs. 2023, with emphasis on the Public Power class (+4.6% p.a.).

NEOENERGIA ELEKTRO

The energy distributed (captive + free + supply + GD) by Neoenergia Elektro was **20,829 GWh** in 2024, a performance of **8.0% higher** vs. 2023, explained, among other factors, by the volume of lower rainfall, higher temperatures, growth of the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. In general, the national economic context has contributed favorably to an increase in income, a low level of unemployment, as well as the good performance of economic activity, when compared to the same period of the previous year. Residential Class consumption (captive + GD) **grew** by **7.7%** in 2024 vs. 2023, being explained, due to higher temperatures, lower rainfall volume and growth of the customer base, when compared to the same period of the previous year. The Industrial Class (captive + free + GD) presented the highest consumption ever recorded in the last 10 years with **growth** of **7.0%** in the year 2024 vs. 2023, mainly explained by the good performance of the Non-Metallic Minerals, and Food and Beverage sectors. The industry is recovering, a fact that has been reflected in recent economic indicators, especially the physical volume of industrial production in Brazil. The Commercial Class (captive + free + GD) **grew** by **7.1%** in 2024 vs. 2023, influenced by lower rainfall, higher temperatures and the performance of Distributed Micro and Mini-generation, when compared to the same period of the previous year. In general, the national economic context has contributed favorably to an increase in income and a low level of unemployment, a fact that has been reflected in recent economic indicators, especially the physical volume of commercial production in Brazil. In the Rural Class (captive + free + GD), there was a **growth** of **16.1%** in the year 2024 vs. 2023, a performance associated with the lower volume of rainfall, which generated a greater demand for irrigation. The Other Classes - Public Service, Public Power, Public Lighting and Own Use (captive + free + GD) totaled **growth** of **10.0%** in 2024 vs. 2023, with emphasis on the Public Service class (+15.1% p.a.).

NEOENERGIA BRASILIA

The energy distributed (captive + free + supply + GD) by Neoenergia Brasília was **7,204 GWh**, **1.2% higher** performance vs. 2023, influenced, among other factors, by the growth of the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. Residential Class consumption (captive + GD) **grew** by **1.8%** in 2024 vs. 2023, being explained, among other factors, due to the growth of the customer base and the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. The Industrial Class (captive+ free + GD) showed a **decrease** of **1.3%** in the year 2024 vs. 2023, mainly explained by the low performance of the Non-Metallic Minerals sector. The Commercial Class (captive + free + GD) showed **growth** of **4.5%**, influenced, among other factors, by the performance of Micro and Distributed Mini-generation, when compared to the same period of the previous year. In general, the economic context has contributed favorably to an increase in income and a low level of unemployment, a fact that has been reflected in recent economic indicators, especially the physical volume of commercial production. In the Rural Class (captive + free + GD), there was a **decrease** of **5.2%** in the year 2024 vs. 2023, a performance associated with a higher volume of rainfall, which generated a lower demand for irrigation. The Other Classes - Public Service, Public Power, Public Lighting and Own Use (captive + free + GD) totaled a **decrease** of **5.3%** in the year 2024 vs. 2023, with emphasis on the Public Lighting class (- 19.5% p.a.), influenced, among other factors, by the energy efficiency plan in the Federal District.

Transmission

1.4 Production/Commercialization/Markets

Within the energy transmission market, the Company has significantly expanded its operations. Considering the projects already completed, the Group has 3,368 km of high voltage and active circuits in 37 substations with 3,100 MVA of installed power. A significant increase in the group is projected in this segment due to the lots still under implementation referring to Neoenergia Vale do Itajaí, Neoenergia Guanabara, Neoenergia Lagoa dos Patos, Neoenergia Morro do Chapéu and Neoenergia Alto do Paranaíba. There are 5 new transmission concessions in the implementation phase, which will add up to more than 4,603 km in circuit length of new transmission lines and several substations of its own and shared with other agents in the sector, and partial deliveries have already been made in all these new concessions. Once completed, the new facilities will result in the group being included among the largest operators in the transmission sector, whether in terms of revenue or extension of assets.

Transmission in Brazil has been the focus for large investments by key companies in the Energy sector, with the effective participation of new investors in recent auctions offered by ANEEL.

The Ten-Year Energy Expansion Plan - PDE 2034 points towards the challenge of investments in transmission in Brazil in transmission lines and substations, in the order of R\$128 billion in order to expand generation sources and improve regional connections.

Renewables

Participation in the renewables market segment is determined by auctions or through authorizations in which players that will build and operate Hydroelectric Plants, Wind Plants and Photovoltaic Plants throughout their concession or authorization period are defined.

Power plants can be sold within two different environments: the Regulated Energy Market - ACR and Free Energy Market- ACL. Additionally, within the Short-Term Market, differences between amounts generated, contracted and consumed are accounted for and payment is provided.

Electricity purchase auctions are held within the Regulated Energy Market - ACR and specific regulations are in place for determining the price of energy, contract registration submarket and procurement period, and cannot be changed bilaterally between buyers and sellers.

Within the Free Energy Market- ACL, generators functioning as part of public services, self- and independent producers, traders, importers and exporters of energy and free and special consumers are free to negotiate the purchase of energy, thereby establishing volumes, prices and procurement periods.

Itapebi HPP's energy is sold to Neoenergia Group's Trading Company, and Corumbá HPP's energy is sold to Companhia Energética de Brasília.

The Dardanelos and Baixo Iguaçu HPPs have energy sales contracts with a pool of distributors defined in the auction in which each plant participated in the Regulated Energy Market.

With respect to the Belo Monte and Sítio Pimental HPPs, Norte Energia S.A. (NESA) also has contracts in place for the sale of energy within the Regulated Energy Market with a pool of distributors defined under the auction, equivalent to 70% of the current physical guarantee, as well as the equivalent of 10% of the physical guarantee with self-producing companies Vale S.A. and Sinobras. The remaining 20% of the plants' physical guarantee will be provided within the free energy market.

The wind farms of the Neoenergia group have a contract signed in the regulated and free environment.

The portfolio of wind assets has a total of 1.6 GW of installed capacity in 2024, of which 52% is allocated to the Regulated Energy Market (ACR) and 48% to the Free Energy Market (ACL).

In the regulated environment, energy is sold to a pool of distributors defined in the auctions, with the exception of Rio do Fogo, whose only buyer is EMPRESA BRASILEIRA DE PARTICIPAÇÕES EM ENERGIA NUCLEAR E BINACIONAL S.A (ENBpar), via PROINFA.

1.4 Production/Commercialization/Markets

In the free environment, we have the commercialization of the energy generated by the Caetité 1 park, in addition to the 6 parks of the Chafariz Complex and most of the Oitis Complex, which had the energy commercialized via NC Energia.

Liberalized

With regards to thermoelectric generation, the observed market share is similar to that of Renewables and is determined through auctions or an authorization through which players that will build and operate the plants are defined. The energy of the plants can be sold in the Regulated Market or in the Free Market and the differences are accounted for and settled in the MCP of the CCEE.

In 2021, Law 10.848/2004 was amended by Law 14.120/2021, which instituted, among others, the contracting of capacity reserves in the form of power, which aims to contract new and existing projects through auctions promoted by ANEEL to meet the need for power required by SIN.

The amount of capacity reserve to be contracted in each auction is defined by the MME based on studies by EPE and ONS. The costs of this contract are apportioned among all end users of electricity, which in turn are represented by the CCEE.

TPP Termopernambuco had energy sales contracts in the regulated environment with distributors NEOENERGIA COELBA and NEOENERGIA PERNAMBUCO, which reached their final term in May 2024. As a result of the success in the 1st capacity reserve auction in the form of power held in 2021, TPP Termopernambuco has a capacity reserve contract entered into with CCEE, whose beginning of the supply period was anticipated from July 1, 2026 to October 1, 2024, subject to the resumption of the commercial operation of the plant, which in turn occurred on October 3, 2024.

The activities related to the commercialization carried out by the Company are fully transacted in the Free Market.

ii. Competitive conditions in markets

Networks

Overall Distribution

The Company's distributors operate in a market that present characteristics of a natural monopoly, in which the provision of public services depends on concessions. For this reason, they are not subject to direct competition within their respective concession areas, except for the portion of consumers potentially considered part of the free market. If they choose to purchase energy in the free market, potentially free energy consumers or special consumers will contract energy bilaterally from a trading agent or generator, but will remain customers with the distributor in relation to electricity distribution services, which must also be contracted. It is important to note, however, that customer migrations to the free market do not impact distributors' financial results provided that the overcontracting limits defined in the legislation are complied with. Remuneration for services provided by the distributor is provided through the power contracted by the customers. This usage, referred to as Use of Distribution Systems, occurs regardless of whether the consumer is active within the regulated (ACR) or free energy market (ACL).

Transmission

The electricity transmission market is regulated by the National Electric Energy Agency (ANEEL) and the operation of the National Interconnected System (SIN) is coordinated by the National Electric System Operator - ONS. Market agents are tendered concessionaires that, through a public auction, have acquired the right to build, operate and maintain a transmission line and substations during a given

1.4 Production/Commercialization/Markets

period, in a specific geographical area, in which there will be no other concessionaire. Concessionaires do not compete with one another in carrying out transmission activities, since each concession constitutes a natural monopoly.

Renewable and Liberalized

As mentioned earlier, energy trading can take place in the Regulated and Free Markets.

In the Regulated Market, the competition conditions are defined by the MME, which determines the general and systematic guidelines of the auctions, and by ANEEL, which defines the bidding conditions and the drafts of regulated contracts. The agents qualified to participate in each auction compete with each other for the lowest supply price to the set of distributors that declare their intention to purchase at the bids.

Mercado Livre can be subdivided between the Wholesale Market and the Retail Market, the latter being mandatory for consumers with contracted demand of less than 500 KW. In the Wholesale Market, agents have the freedom to negotiate among themselves the prices and contracting conditions. For the retail market, ANEEL defines the basic contracting conditions, which include clauses related to the possibility of contract termination and rescission, among others; but the commercial conditions, such as price, supply period and guarantees, are freely agreed between the parties.

Tax Incentives

The Superintendence of Development of the Northeast (“SUDENE”) and the Superintendence of Development of the Amazon (“SUDAM”), which currently belong to the Ministry of Integration and Regional Development, issued the Constitutive Reports on behalf of some of our subsidiaries, granting them the benefit of reducing income tax and its additional 75%, calculated based on the operating profit, due to the implementation and/or total Modernization of an infrastructure project, with terms ranging from 2026 to 2032.

Company	Benefit	Report	Issuance of the Report	End of Benefit
NEOENERGIA PERNAMBUCO	SUDENE Incentive	0366/2018	01/13/2019	12/31/2027
NEOENERGIA COELBA	SUDENE Incentive	0250/2018	12/12/2018	12/31/2027
NEOENERGIA COSERN	SUDENE Incentive	0205/2018	11/29/2018	12/31/2027
TERMO PERNAMBUCO	SUDENE Incentive	0473/2018	01/15/2019	12/31/2027
ITAPEBI	SUDENE Incentive	0120/2020	12/24/2020	12/31/2030
DARDANELOS	SUDAM incentive	0218/2023	12/29/2023	12/31/2032
NEOENERGIA JALAPÃO	SUDAM incentive	0072/2024	09/17/2024	12/31/2033
NEOENERGIA JALAPÃO	SUDENE Incentive	0290/2022	12/15/2022	12/31/2032
NEOENERGIA SANTA LUZIA	SUDENE Incentive	0271/2022	11/30/2022	12/31/2031
NEOENERGIA SOBRAL	SUDENE Incentive	0093/2020	11/13/2020	12/31/2030
ENERBRASIL	SUDENE Incentive	0473/2023	12/28/2023	12/31/2032

1.4 Production/Commercialization/Markets

CVM, through Resolution No. 555, issued on November 12, 2008, approved technical pronouncement CPC 07, whose current version is R1, approved through CVM Resolution No. 96, of May 20, 2022, which deals with government subsidies and assistance, determining accounting recognition of subsidies granted in the form of tax reduction or exemption as revenue. Federal Law no. 11.638/07 extinguished capital reserves and Donations and Investment Subsidies and created the Tax Incentive Reserve, through which, at an annual general meeting, partners may, at the proposal of Management bodies, allocate the portion of net income arising from donations or government subsidies for investments to the tax incentive reserve, which may be excluded from the calculation base for mandatory dividends.

d. Seasonality

Networks

Seasonality in markets in which the Issuer's distributors operate is mainly determined by the behavior of residential and commercial classes, which represent a significant portion of the total market. The consumption of these classes is strongly influenced by temperature variations, especially in the summer months due to the increase in electricity consumption as a result of the greater use of refrigeration and air conditioning equipment. These factors contribute to a peak in electricity consumption between October and February.

During the period from May to August, there was a reduction in consumption due to an increase in rainfall and a decrease in temperature, which directly affect consumption within the residential, commercial, public and rural classes. Other seasonal aspects that impact energy consumption include tourism and school holidays.

In addition to these factors, consumption is also influenced by an increase in industrial and agricultural production, related to the start or end of a harvest.

There are no seasonal effects on transmission operations. The revenue of the transmitters is due to the availability of their assets for the operation of the Interconnected System (SIN) and not to the volume of energy transported. The transmission of electricity through facilities at the Issuer's transmitting companies, as well as other energy transmitters, is coordinated by the National Electric System Operator - ONS. The ONS is also responsible for coordinating and controlling operation of the National Integrated System - SIN, aiming to optimize the use of electricity transmission facilities, since, given that rainy seasons are different in certain regions of Brazil, high-voltage transmission lines enable the provision supply to sites with insufficient energy production through generating centers in a more favorable conditions.

Renewables

Renewable generators are subject to seasonality related to the natural resources they use as a production input. In addition to seasonality of production resources, generators are also subject to seasonality linked to energy sales contracts (except for the portion sold in the form of Energy Purchase Agreements in the Regulated Environment - CCEARs for Availability and PROINFA contracts, under which the financial effects of seasonality is transferred to buyers). For hydroelectric generators remain subject to centralized dispatch by ONS.

In order to mitigate the hydrological risk associated with hydroelectric generators, the Energy Reallocation Mechanism (MRE) was created. The MRE is a risk mitigation financial instrument, the objective of which is to ensure that all generators participating in this mechanism receive the commercial allocation of energy compatible with their respective physical guarantees, regardless of their actual production. In other words, the SRM reallocates energy, transferring the surplus from those who generated the most to those who

1.4 Production/Commercialization/Markets

generated less by imposing the optimal dispatch of the system carried out by the ONS, which takes into account the differences in the hydrological regime of each plant. However, the occurrence of unfavorable hydrological conditions in all hydrographic basins, together with the obligation to deliver energy, may result in the exposure of the electricity generating subsidiaries to the CCEE Short-Term Market (MCP).

The relationship between the total availability of generation and physical guarantee of the MRE, known as GSF (Generation Scaling Factor), reflects the amount of resource that each generator will have in relation to its physical guarantee (allocated energy) to meet its sales contracts. For example, a GSF equal to 80% means that each generator will have 80% of its physical guarantee, in the form of energy allocated, to meet its sales contracts; a GSF equal to 120% means that the generator will have all its physical guarantee plus an additional amount (20%), known as Secondary Energy, available to meet its contracts and settle any surpluses in the CCEE MCP.

In addition, in 2015, generators were given the opportunity to renegotiate the hydrological risk to which they are subject, a mechanism in which generators transfer part or all of the hydrological risk to the regulated consumer, upon payment of a risk premium, in a manner similar to insurance. Neoenergia's hydroelectric generators adhered to the following products offered by ANEEL for the portion of energy contracted in the ACR (ACL conditions were not favorable):

	Itapebi	Dardanelos	Corumbá III	Baixo Iguaçu	Belo Monte
Product	N/A	SP90	SP90	SP89	SPR100

The number at the end of each product indicates up to what level of GSF each generator accepts to continue incurring the risk, below which the costs are passed on to the regulated consumer (via the Centralizing Account for Tariff Flag Resources - CCRBT). For products that start with the letter "S", the generator transfers the Secondary Energy right to the regulated consumer, bearing a lower risk premium than products that start only with the letter "P". The product "SPR100" is the most protective, in which all hydrological risk is transferred to the regulated consumer and, additionally, the generator is protected against the revision of the physical guarantee.

Wind and photovoltaic generators are not subject to a mechanism similar to the SRM.

For risks associated with the seasonality of sales contracts, the seasonality of wind and solar generation, as well as the seasonality of water resources (the MRE mitigates, but does not eliminate this effect), generators generally make part of their resources available for free sale of contracts ("hedge") or otherwise purchase contracts from other agents to manage their portfolio.

Liberalized

Seasonality in the Liberalized segment is linked to the following aspects:

(i) trading company: meeting the needs of customers, subject to consumption seasonality according to the opposing party's branch of activity and limited to the contracted flexibilities negotiated bilaterally between buyer and seller; and

(ii) thermoelectric: its dispatch is determined centrally by the ONS, but its power sale contract guarantees a stable flow of revenue.

e. Main inputs and raw materials

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Renewables

The main inputs involved in renewable generation activities are primary energy. Hydroelectric generation involves the flow of water, and wind generation the use of wind. In solar power generation, the main input used is sunlight.

Additionally, there are inputs used in the production process such as gases (hydrogen and nitrogen), chemicals used in water and effluent treatment, as well as in engineering and electrical/mechanical assembly services for the construction of the project and equipment used in power generation.

After construction, activities come to involve operation and maintenance, particularly with regards to replacement parts and consumables.

The Company is consistently seeking out information and updates from its suppliers regarding the most efficient operating and maintenance systems.

Liberalized

With regards to commercialization activities, the only input used is electricity itself, since there is no industrial transformation involved in this segment. Contracts focus on the purchase and sale of energy, which is negotiated bilaterally between the parties, according to the regulations exercised by ANEEL, observing the rules and procedures for commercialization in force.

With regards to thermoelectric generation activities, the main inputs used are primary energy sources. In this case, natural gas is used as a fuel, and water is used in steam production (Termopernambuco).

As part of the supply of fuels used in thermal generation, contracts have a duration equivalent to the term of contracts for the purchase and sale of electricity.

Additionally, there are inputs used in the production process such as gases (hydrogen and nitrogen), chemicals used in water and effluent treatment, as well as in engineering and electrical/mechanical assembly services for the construction of the project and equipment used in power generation.

After construction, activities come to involve operation and maintenance, particularly with regards to replacement parts and consumables.

The Company is consistently seeking out information and updates from its suppliers regarding the most efficient operating and maintenance systems.

i. Relationships maintained with suppliers, including whether they are subject to government control or regulation, indicating the bodies and the respective applicable legislation

Networks

For distributors that are part of the Issuer Group, relationships with energy suppliers is mainly maintained through energy purchase auctions, coordinated by the Ministry of Mines and Energy - MME and promoted by the National Electric Energy Agency - ANEEL. These auctions are an efficient means of contracting, since they use the lowest price criterion to determine the winners of the bidding process. Under such auctions, distributors in the country declare their need to purchase for the period, and generators that offer the lowest prices for electricity supply are selected. At the end of the auction, distributors sign contracts with all winning generators, in a manner proportional to their declared need. These contracts are known as Agreements for the Purchase of Energy within the Regulated Market - CCEARs and are prepared by ANEEL. These contracts can be of

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two types: Quantity Contracts (mostly consist of contracts for hydraulic projects) and Availability Contracts (usually implemented for other sources). As a guarantee for each CCEAR, parties must also enter into a Payment Guarantee Agreement, via Linked Revenue - CCG with a managing bank, through which payments to the generators from, of distributors are

guaranteed. Adjustments may be carried out through means the IPCA or by the variations in fuel depending on the type of energy source used. Within the Regulated Energy Market - ACR, distributors may carry out contracting order to meet energy demands from captive consumers, through the following mechanisms:

- Existing Energy Auction: for the purchase of electricity from existing generation projects, start of delivery during the same year or up to the fifth year following the bidding and supply period for a minimum of 1 (one) and maximum of 15 (fifteen) years;
- New Energy Auction: for the purchase of electricity from new generation projects, start of delivery from the 3rd year. The start of delivery may be delayed to the 7th year after the bidding and supply period of a minimum of 15 (fifteen) and a maximum of 30 (thirty) years;
- Adjustment Auction: ANEEL may also organize auctions for the purchase of energy from distributors for contracting adjustments. which may not exceed 5% of their respective loads, subject to a maximum supply period of 2 (two) years. Adjustment auctions seek to adjust the contracting of energy by distributors, mitigating any deviations arising from the difference between forecasts provided by distributors in previous auctions and market behavior.
- In addition to the above-mentioned energy auctions, in May/2021, the government published a decree that regulated the contracting of electric power and associated energy, obtained from new and existing generation projects, which add power to the National Interconnected System - SIN, known as a "Capacity Reserve Auction, 2021", as provided for in Federal Law 14.120, resulting from MP 998. The legislation amended Federal Law 10.848, establishing that the government must ratify the amount of electricity or capacity reserve to be contracted in order to meet the needs of the national market.
- Surplus Energy Sales Mechanism: the surplus energy sales mechanism allows distributors holding excess energy - initially contracted to serve the entire captive market, to market this surplus energy within the free market. Regulations that present procedures for this operation must be observed.
- Surplus and Deficit Compensation Mechanism - MCSD: this mechanism is used to make adjustments between distributors (some of which provide energy and others of which acquire energy), and may also involve the generators.

From the point of view of energy purchase, distributors are obligated to serve the entirety of their markets through regulated contracts. However, in addition to CCEARs, energy may also be acquired through the following contracts:

- Regulated Bilateral Agreements: electricity producer connected directly to the distribution company's electrical system. Purchase must be preceded by a public bidding process and cannot exceed 10% of the distribution agent's load.
- PROINFA (Incentive Program for Alternative Power Sources): Plants that produce electricity from wind sources, small hydroelectric plants and biomass. Compulsory contracts for distributors for which the respective volume of energy is determined by ANEEL through ownership units. This contract, which managed by ENBPar, was distributed among all distributors in the country in the form of ownership units, in a manner proportional to the verified market for each distributor in 2004.
- ITAIPU: energy obtained from the binational Itaipu plant. Acquisition is compulsory and the volume of energy is determined by ANEEL through ownership units distributed to distributors in the South, Southeast and Center West regions. Tariffs are linked to the dollar. However, costs are passed on annually to tariffs under Tariff Adjustments and Revisions. For 2023, Itaipu's transfer fee was established at US\$16.19 kW.month(January to April) and US\$20.23 kW.month(May to December).

1.4 Production/Commercialization/Markets

- Physical Guarantee Ownership units (CCGF): energy acquired from plants for which concessions expired between 2015 and 2017 and that accepted renewal of their concessions in accordance with new sector rules established through MP 579/12, converted into Federal Law no. 12.783/13 and Federal Decree no. 7.805/12. The volume of energy is determined by ANEEL and its distribution among the country's energy distributors is provided for through ownership units, according to Regulatory Ordinance No. 631, of 2014. Plants holding ownership units belonging to Eletrobras were privatized on 06/14/2022 based on Federal Law 14.182/2021. As a result, a schedule for the decoupling of plants' ownership units included within the scope of the Law was established through CNPE Resolution No. 15/2021. Contractual reductions will be considered a Replacement Amount and the current rule will continue to apply to remaining plants holding ownership units.
- Angra: contracts signed with Eletronuclear resulting from the generation of energy at Angra 1 and 2. These contracts are subject to compulsory acquisition, and energy is distributed among all distributors in the country in the form of ownership units, calculated according to Regulatory Ordinance No. 836, of 2018.
- Initial Contracts: bilateral contracts signed up to March 16, 2004, the date of enactment of the new legislation within the electricity sector, remain valid. These contracts must be terminated at the end of their term and cannot be renewed.

Under existing legislation, energy purchase costs are transferable to final consumers' tariffs through tariff revisions and adjustments, respecting contracting limits established by law.

ANEEL therefore compares the distributor's load with the contracted volume of energy annually. If the energy purchase volume is less than 100% of the captive load, uncontracted energy will be acquired in the spot market and its costs will be passed on to minimum tariffs between the PLD (difference settlement price) and the VR (Reference Value calculated and disclosed by ANEEL based on average prices under new energy auctions), in addition to the distributor's exposure to the application of a penalty by ANEEL. On the other hand, if the volume of energy purchase is greater than 105% of the captive load, the over-contracted volume considered voluntary is not passed on to consumer tariffs, and will be settled in the short-term market at the CCEE (Chamber of Electric Energy Commercialization). In this case, if the difference settlement price (spot price) is lower than the distributor's purchase cost, a loss will occur. A profit will be made under all other conditions.

The Free Energy Market - ACL is the environment in which electricity is purchased and sold. The contracting of electricity within the ACL will be formalized through freely negotiated Bilateral Agreements, which must provide for, among other provisions, amounts for energy and power, periods, prices and financial guarantees.

Consumers that choose to become free energy consumers may once again become consumers served through means of a regulated tariff, guaranteeing the continuity of the provision of services, under the terms of the law and existing regulations, provided that they inform the concessionaire, permit holder or the authorized local distribution company, at least 5 (five) years in advance.

Potential free energy consumers maintaining contracts with the distributor may only purchase electricity from another supplier within the ACL upon termination of this contract. Such interest must be formalized with the distributor a minimum of six months in advance.

The option exercised by a potential free energy consumer may include the purchase of the entire or part of the load at a consumer unit, thereby guaranteeing full service through contracts. ANEEL is responsible for monitoring such agents' market practices.

In order to allow for the distribution of electricity in a regular and adequate manner among users, the Concessionaire will enter into, in addition to power purchase agreements, contracts for the use of the transmission system (CUST), connection to the transmission system (CCT) and use of the electric power distribution system (CUSD).

In Brazil, grants for transmission lines and substations are provided by ANEEL, through delegation from the Government, which carries out bidding processes for the concession of public services, as well as authorizes the realization of reinforcements and improvements for transmitters in operation. Additionally, as seen in the

1.4 Production/Commercialization/Markets

distribution segment, transmission is characterized by the presence of a natural monopoly, given established network attributes. In this manner, revenue under this segment and the conditions and quality of services are established and supervised by the sector's regulatory agency.

- Costs for Use of the Transmission System (Cust) are intended for use in providing remuneration for transmitter revenue subject to permission and operation of the National Interconnected System.
- Connection Charges are paid to transmitters and used to cover costs incurred with equipment and maintenance at Substations used by the distributors, whether exclusively or shared, in order to connect to the Basic Network.
- Charges related to the Use of the Distribution System offer remuneration for use of the network maintained by other distributors, which is often necessary in order to serve customers within the concession area.
- With regards to the provision of energy transmission services, ANEEL - National Electric Energy Agency is responsible for system regulation.

Given the extent of Brazil's national territory and the specific nature of the Brazilian Interconnected System (SIN), systemic coordination is necessary. In order to ensure synergistic gains for the whole of Brazilian society, the operation of the system is carried out by the ONS (National System Operator). The ONS is also responsible for contracting and administering electricity transmission services and access conditions, as well as ancillary services (services complementary to main services, recognized as generation, distribution, transmission and commercialization). The current regulations establish that Transmission services are contracted through Transmission Agreements: Transmission Service Contracts - CPST, Agreements for Use of Transmission System - CUST and Connection Contracts - and Ancillary Service Contracts.

- CPST: entered into between ONS and companies holding concessions for the provision of public electricity transmission services.
- CUSTs are entered into between ONS, Transmission concessionaires represented by ONS, and users of the Basic Power Grid. These users may be agents holding a concession or permission to provide public electricity distribution services, generating agents connected directly to the Basic Power Grid, or dispatched centrally even if not connected to the Basic Power Grid, , whether concessionaires or authorized powers; consumers connected to the Basic Power Grid; and importers and exporters of electricity connected directly to the Basic Power Grid.
- Three types of Connection Agreements may be used: Transmission System Connection Agreements - CCT, Facility Sharing Agreements - CCI and Transmission System Connection Agreement - Adjustment Agreement - CCT-TA. These agreements are entered into between Transmission concessionaires and contracting agents, with the ONS acting as an intervening party.
- Contracting of Ancillary Services: ancillary services help guarantee SIN's operability and, according to current regulations, consist of generating units' primary and secondary frequency controls and their respective power reserves; standby reserves; reactive support; the self-reestablishment; and Special Protection Systems.

The ONS is responsible for indicating the necessary ancillary services, entering into and administering Ancillary Services Agreements (CPSA), monitoring the performance of these services and providing information to Aneel and CCEE for the purposes of calculation and remuneration.

The main inputs used in transmission activities are (i) the electrical/mechanical engineering and assembly services for the construction of infrastructure necessary for the installation of the Transmission lines and substations; and (ii) materials and equipment necessary for the implementation of TLs and SSs.

After the installation of the Transmission lines and substations, operational activities come to involve operation and maintenance (O&M) of assets, especially with replacement parts and consumables and the necessary services.

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The Company is consistently seeking out information and updates from its suppliers regarding the most efficient operating and maintenance systems.

ii. Possible dependence on a small number of suppliers

As described in item i, within the distribution segment, energy purchases are made through Public Auctions implemented by ANEEL, according to guidelines from the Ministry of Mines and Energy, resulting in multiple suppliers being located in all Regions of the Country and subject to long-term contracts. Supply is guaranteed by the National Interconnected System - SIN.

As a result, from the perspective of energy purchases, users are not dependent on a small number of suppliers. This is guaranteed during the process of energy purchase auctions, in which all distributors must sign energy commercialization contracts with generators. During thermal generation activities within the Liberalized segment, there is dependence on a single supplier for fossil fuels, particularly natural gas and Diesel used as an input in thermoelectric generation, as described in item 4.1.d of this form.

There is no dependence on suppliers in the Network, Renewable and Liberalized and Other segments.

iii. Possible volatility in prices

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During distribution activities, the prices of purchased energy and the charges for use and connection to the transmission system are regulated by ANEEL. Annual adjustments are made according to the contractual parameter formula. Given that such amounts are fully regulated, adjustments are considered to obtain buyer economic and financial equilibrium tariffs.

As a result, even with annual variations in the price of the energy purchased from suppliers, costs associated with the purchase of energy are guaranteed to be passed on to final consumers up to regulatory limits, which includes tariff coverage of 100 to 105 % of each distributor's supply load, as well as claims for situations of involuntariness, if applicable.

As a result, provided that energy contracting limits permitted by law are respected, price volatility does not generate a risk of exposure to the company, except for a possible temporal cash decoupling between the effective cost of energy and the recognition of tariffs.

The price of energy purchased through CCEARs is determined through auctions, and the annual adjustment method is based on accumulated variation in the IPCA. Ownership units held by Proinfa, Itaipu, CCGF, Angra and the costs of energy transport are remunerated according to values disclosed under ANEEL Resolutions.

One of the main price volatilities in the purchase of energy is the result of Contracting with Itaipu, the tariffs for which disclosed by ANEEL are charged in dollars and are therefore subject to changes in exchange rate.

Another highly volatile aspect is also present in availability energy contracts, since the final amount paid for the energy depends on the generation volume of each plant and its operating costs, which are influenced by fuel prices, with thermoelectric plants having higher operating costs compared to hydroelectric plants.

Additionally, there is the volatility resulting from the monthly accounting carried out the CCEE (Chamber of Electric Energy Commercialization) within what is known as the short-term market. CCEE calculates the Distributor's load on a monthly basis and compares it with contractual amounts.

1.4 Production/Commercialization/Markets

Tariff structure

Series of tariffs applicable to components of electricity consumption and/or power demand, under the supply modality. In Brazil, tariffs are structured into two major groups of consumers:

a) Group A Tariffs

"Group A" tariffs are applied to consumers served by the high voltage network, between 2.3 and 230 kilovolts, and are denominated with letters and digits indicating supply voltage. These rates are offered under two hourly modalities:

- Blue Period Tariffs - one rate is applied for peak hours and another for the off-peak period considering power demand (kW). With regards to energy consumption (MWh), a tariff is also applied for the peak period and another tariff is applied for the off-peak period.
- Green Period Tariffs - a single tariff is considered for power demand (kW), and there is a tariff applied for peak periods and another for off-peak periods for energy consumption (MWh).

b) Group B Tariffs

"Group B" tariff are applied to consumer units - CUs receiving services at a voltage lower than 2.3 kV, or, at the consumer's discretion, the following CUs served at a primary voltage greater than 2.3 kV: a total rated power in transformers of up to 112.5 kVA; cooperatives with total rated power in transformers of up to 750 kVA; located in a summertime destination or tourism area in which hotels and hospitality services are provided, regardless of the total rated power of transformers; and CUs permanently intended for use in the practice of sports or agricultural exhibition parks, in which the installed load of the reflectors used in lighting is equal to or greater than 2/3 (two thirds) of the total installed load. The following are tariffs established for consumption classes (and subclasses):

- Residential Class and Low-Income Subclass (Indigenous, quilombola (traditional Black Brazilian communities), benefit of continued provision of social assistance - BPC and multifamily assistance);
- Low Income Residential Subclass: based on current legislation, residential consumers that are entitled to the benefit of the Social Tariff are registered under the Federal Government's Unified Social Programs Registry and have a monthly income of up to half a national minimum monthly salary per person, or receive Continuous Provision of Social Assistance (BPC), or a family registered under Unified Registry with a monthly income of up to 3 (three) minimum monthly salary payments, presenting disease or disability for which treatment, medical or therapeutic procedures require the continued use of appliances, equipment or instruments that, for their operation, require electricity consumption. It is mandatory that the beneficiary hold a Social Registration Number (NIS), or, in cases in which the Continuous Provision Benefit - BPC is received, a Benefit Number - NB. Discounts on Social Tariffs vary from 10% to 65%, according to the consumer unit's consumption range, under the terms of Federal Law No. 12.212, of January 20, 2010. If the family is Indigenous or part of a quilombola community, a discount of 100% will be granted up to the consumption limit of 50 kWh per month, if the recipient in question holds an NIS.
- Rural class, including several subclasses;
- Other classes: industrial, commercial, services and other activities, government, public service and company consumption; and
- Street lighting class.

Also with the publication of Module 7 of PRORET, group B consumers, in addition to conventional tariffs, may opt for the White Tariff, a new tariff modality that provides for the application of special tariffs per consumption time, which three different levels provided for energy tariffs, namely: Monday to Friday (business days) subject to special tariffs at peak, intermediary and off-peak periods. On weekends and holidays, the off-peak rate will be used throughout the day. The white tariff modality will not be valid for the low-income street and residential

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lighting class. This modality came into force as of January 10, 2018 as regulated under Regulatory Ordinance no. 733/2016. However, a preference schedule was established in order to prioritize requests with the following characteristics:

- January 1 2018, for new connections and for consumer units with an annual average monthly consumption greater than 500 kW/h;
- January 1, 2019 for consumer units with an annual average monthly consumption greater than 250 kW/h; and
- January 1, 2020 for all consumer units.

Tariff Bands

As of January 2015, as established under ANEEL Regulatory Ordinance No. 547/2013, which was later replaced by ANEEL Regulatory Ordinance No. 1.000/2021, energy bills began to be invoiced in accordance with the Tariff Band System.

This system aims to indicate to consumers whether energy will be more or less expensive depending on conditions of electricity generation, and seeks to cover additional costs associated with thermal generation, the costs of purchasing energy within the short-term market, ESS and hydrological risk.

The system comprises four tariff bands classifications that indicate whether energy will be more or less expensive depending on electricity generation conditions.

ANEEL establishes, on a monthly basis, the activation of each tariff band, disclosing the respective band on its website, noting that the application of the tariff band will occur during the month following the date of its disclosure, in addition to publishing a decree in the D.O.U (Brazil's Official State Journal).

Through ANEEL Resolution No. 3.051/2022, published on June 29, the additional values of the Tariff Flags currently in force were established. The increase in values is due, among others, to data from the energy purchase market during the period of water scarcity in 2021, the cost of thermal dispatch due to the increase in the cost of fuels and the monetary correction by the IPCA.

Additional Tariffs (R\$/MWh)	Green	Yellow	Red 1	Red 2
2021	-	18.74	39.71	94.92
2022	-	29.89	65.00	97.95
Var. %	-	59.5%	63.7%	3.2%

Tariff composition

As previously mentioned, ANEEL, by applying specific procedures submitted to the public hearing, is responsible for establishing tariffs that are fair to consumers and establishing revenue capable of guaranteeing the concession's economic and financial balance. The distribution concessionaire's revenue comprises two different installments, as follows:

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- Installment A (non-manageable costs): this series of revenue refers to the transfer of costs that are independent of company controls (purchase and transportation of energy) or refer to legally established costs and taxes (except ICMS, PIS and COFINS);
- Installment B (manageable costs): this series of revenue refers to coverage for personnel, material and other activities directly related to the operation and maintenance of distribution services, as well as depreciation and remuneration costs for investments made by the company in order to provide services.

Tariff Adjustment Mechanisms

Upon signing the concession agreement, the distribution company acknowledges that the current tariff level, together with the mechanisms for adjusting and reviewing the tariffs established in this agreement, is sufficient in maintaining an economic and financial balance. These adjustment rules aim to preserve the contract's initial economic and financial balance.

Concession contracts establish that supply tariffs can be updated through three mechanisms:

Periodic Tariff Review ("RTP"): a tariff review is carried out every 4 or 5 years. The RTP aims to analyze and establish, periodically and as of the base date defined in the concession agreement, the revenue and respective tariffs that ensure the concession's economic and financial balance. The RTP is performed through the transfer of non-manageable costs on the part of the distributor, such as the purchase of energy, transmission and sector charges, and by the definition of the balance in revenue necessary for distribution activities themselves, considering the regulatory remuneration and depreciation on investments made, efficient coverage for operating costs and default and definition of the regulatory level of energy loss based on benchmarks. The RTP involves calculating the Tariff Repositioning and establishing the X Factor.

Annual Tariff Adjustment ("RTA"): restores the purchasing power of revenue obtained by the concessionaire annually through means of a specific calculation, under which, among other specific characteristics, installment B is adjusted under an inflation index (IGP-M or IPCA, according to the concession agreement) observed throughout the last twelve months, adjusted through Factor X, a productivity factor provided for in the concession agreement, which aims to capture productivity gains and reward or penalize the fulfillment of certain quality parameters. Additionally, the composition of sector costs and the structure of non-manageable costs, such as the cost of electricity and charges for the use of transmission and distribution facilities, is reviewed.

Special Tariff Review: may occur at any time, regardless of any adjustments and revisions, if there are proven significant changes in the concessionaire's costs, which compromise the concession's economic and financial balance.

The main tariff components are adjusted under applicable processes according to the following criteria:

Operating Costs: in order to establish regulatory levels for operating costs, a methodology based on benchmarking and analysis of average sector efficiency was used. Average efficiency was recognized under tariffs. A trajectory for the appropriateness of operating costs to be applied throughout the tariff cycle was also defined, depending on the current coverage and established targets as regulated by sub-module 2.2. of PRORET. In December 2022, the 2nd phase of CP No. 062/20 was initiated, with the objective of reviewing the methodology and parameters used to establish regulatory operating costs to be applied during future tariff reviews. The contribution period ended on March 27, 2023, but to date results have not yet been disclosed by ANEEL.

WACC: in March 2020, the Agency approved a new methodology for calculating WACC. The main changes made include: (i) the use, whenever possible, of local parameters, such as Brazilian Risk-Free Rate Treasury Bonds (NTN-B), the average of debentures for the electricity sector for Third Party Capital and Optimal Theoretical Capital Structure; (ii) annual updating of the WACC considering the average Cost of Equity for the last five years and the most recent indicators for Cost of Third-Party Capital and Capital Structure; and inclusion of an additional risk premium for distribution sector activities.

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ANEEL Order No. 894 of March 21, 2024 published the amounts of Regulatory Capital Remuneration Fees for the Distribution, Transmission and Generation segments, to be applied to tariff processes from March 1, 2024 to February 28, 2025. However, on April 25, there was a rectification, through ANEEL Order No. 1.296/2024, of the amounts calculated related to the WACC rate. Below are the actual after-tax rate amounts:

	Order 894/2024	Order 1.296/2024 (rectification)
Distribution	7.66%	7.72%
Generation and Transmission	7.54%	7.56%

X Factor: in April 2019, ANEEL opened Public Consultation No. 07/2019 in order to discuss the need to refine the methodology and parameters for the capture of productivity gains arising from the decoupling between revenue and costs that occurs under the current tariff regime (price cap, in which the tariff and not revenue is defined). The update was aimed at maintaining coherence in the relationship between the recent history for market variation at the time and the sector's average productivity in order to define levels of sharing of benefits to consumers due to gains in scale, productivity and/or technological developments. In October 2019, ANEEL continued these discussions by conducting Public Consultation No. 23/2019 and this process culminated in the publication of REN 877/2020, in March 2020. The new methodology considers the effects of productivity gains and market variations during the five years prior to the tariff review in process.

Remuneration Base: the methodology used to exclusively evaluate incremental investments was maintained, with "shielding" of the remuneration base evaluated during the previous tariff review. For investments made and unitized under accounts as of Jun/2016, treatment under the Regulatory Remuneration Base began to adopt the Reference Price Bank, which defines regulatory values in a modular manner defined by Type of Registration Unit.

Other Revenue: there was an expansion of the series of revenues captured for tariff moderation. Specifically for revenue obtained from Exceeded Demand and Reactive Surplus, ANEEL determined that such revenue would be allocated to Special Obligations for tariff review for the 3rd cycle, which is also subject to judicial deliberation from ABRADÉE. The methodology used to capture other revenues applied under the 3rd cycle with adjustment of the revenue from Exceeded Demand and Reactive Surplus. Accumulated amounts under the 3rd cycle were converted into Special Obligations during the 4th review. For the remaining Tariff Reviews, as of the 5th review, there has been a reversion to tariff moderation in accumulated values under the previous cycle, during the upcoming cycle, by adjusting Installment B under the review calculation.

Unrecoverable Losses and Revenues: in April 2020, ANEEL opened Public Consultation No. 29/2020 in order to collect subsidies and additional information on regulatory alternatives for methodological improvements in the treatment of energy losses and unrecoverable revenue, as well as draft texts for PRORET sub-modules 2.2, 2.2a and 2.6. The main objective of the consultation was to discuss regulatory limits for non-technical losses and irrecoverable revenues that will be passed on to energy tariffs since it is necessary to update complexity ranking variables, as well as the use of new variables that better depict the issue of losses. Additionally, evaluation of special treatment for high-risk areas, existing in some concessions, which present operational restrictions in order to carry out actions aimed at combating non-technical losses. As a result, a new version of the PRORET sub-modules in question was published starting with REN 958/2021, consolidating the methodology that has been applied to tariff processes since 02/03/2022.

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CVA - Installment A and DCF Amount Compensation Account - Other Financial Components: for each tariff process, any differences between the actual cost and that provided for in the previous process are calculated in relation to non-manageable cost items, mainly Installment A, with a positive or negative additional charge applied to tariffs in order to compensate for determined differences, as regulated by PRORET module 4.

The following tariff changes were applied for 2024, 2023 and 2022.

In the year 2024, the following tariff changes occurred:

NEOENERGIA COELBA

Annual Tariff Adjustment - RTA 2024

On April 16, 2024, ANEEL approved Neoenergia Coelba's Tariff Adjustment. The new tariffs came into force on April 22, with an average effect of 1.53%, 1.62% for low voltage and 1.28% for high and medium voltage customers. Neoenergia Coelba had its Tariff Review approved by ANEEL, with an average effect for consumers of 8.18% (6.91% for high and medium voltage and 8.66% for low voltage), applied since April 22.

The change in Installment A was 8.23%, totaling R\$ 8,538.1 million, mainly impacted by increases of 26.11% in sector charges and 9.73% in energy transmission costs. The average transfer price of energy purchase agreements was set at R\$253.27/MWh. Conversely, variation in Installment B totaled -4.82% (R\$5,513 million), reflecting accumulated inflation (IGP-M) since the most adjustment, of -4.26%, deducted from a Factor X, of 0.57%.

NEOENERGIA PERNAMBUCO

Annual Tariff Adjustment - RTA 2024

On April 23, Aneel approved Neoenergia Pernambuco's Tariff Adjustment. The new tariffs came into force on April 29, with an average effect of – 2.69%, of which – 2.63% for low voltage and – 2.85% for high and medium voltage customers.

The change in Installment A was -1.4%, totaling R\$5,284.4 million, mainly impacted by the increases of 21.5% in sector charges, 5.9% in energy transmission costs and the reduction of -8.3% in energy purchase costs. The average transfer price of energy purchase agreements was set at R\$257.00/MWh. On the other hand, the variation of Installment B was -4.40% (R\$2,365.0 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of -4.26%, deducted from Factor X, of 0.14%.

NEOENERGIA COSERN

Annual Tariff Adjustment - RTA 2024

On April 16, Aneel approved Neoenergia Cosern's Tariff Adjustment. The new tariffs came into force on April 22, with an average effect of 7.84%, of which 8.08% for low voltage and 7.05% for high and medium voltage customers.

The change in Installment A was 7.96%, totaling R\$2,167.8 million, mainly impacted by increases of 28.5% in sector charges and 15.6% in energy transmission costs. The average transfer price of energy purchase agreements was set at R\$268.51/MWh. On the other hand, the variation of Installment B was -5.63%, (R\$1,182.7 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of - 4.26%, deducted from Factor X, of 1.37%.

NEOENERGIA ELEKTRO

1.4 Production/Commercialization/Markets

Annual Tariff Adjustment - RTA 2024

On August 27, Aneel approved Neoenergia Elektro's Tariff Adjustment. The new tariffs came into force on August 27, 2024, with an average effect of -5.64%, with -5.60% for low voltage and - 5.72% for high and medium voltage customers.

Installment A had a fixed value of R\$6,628 million, with a variation in the period of -4.87%, contributing to the final index with -3.42%. The financial components participated in the final index with -2.43%. Installment B reached R\$2,977 million, with a variation in the period of 0.69% compared to the last 12 months, reflecting the accumulated inflation (IGP-M) of 3.82%, deducted from the X Factor of 3.13%, contributing to the final index with 0.21%.

NEOENERGIA BRASÍLIA

Annual Tariff Adjustment - RTA 2024

On October 21, ANEEL published Resolution No. 3.406, of October 15, 2024, regarding the 2024 Annual Tariff Adjustment at Neoenergia Distribuição Brasília. The readjustment took effect on October 22, 2024, with an average effect of -3.32% for consumers (-4.19% for high voltage, and -2.98% for low voltage).

The change in Installment A was -2.8%, totaling R\$3,108.9 million, mainly impacted by the reduction of - 7.7% in sector charges, the reduction of -11.7% in transmission costs and the increase of 2.1% in energy purchase costs. The average transfer price of energy purchase agreements was set at R\$276.20/MWh. The change in Installment B was 5.0%, reflecting the accumulated inflation in the period (IPCA) of 4.46%, deducted from the X Factor of -0.03%, as well as the changes in Other Revenues and Revenues from Demand and Reactive Exceedances earned in the period, resulting in the value of Installment B of R\$674.8 million.

In 2023, the following tariff changes occurred:

NEOENERGIA COELBA

Periodic Tariff Review – RTP 2023

On April 20, 2023, Resolution No. 3.186, of April 18, 2023 was published, referring to the Periodic Tariff Review at Neoenergia Coelba, with an average total effect for consumers of 8.18% (6.91% for high and medium voltage and 8.86% for low voltage), applied since April 22.

Installment A was subject to a fixed amount of R\$7,562 million, with total variation of 7.6% during the period, contributing 4.29% to the final index. Financial components accounted for 2.81% of the final index. Installment B reached a total of R\$5,490 million, an increase of 2.5% compared to the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, with an additional adjustment related to the SCEE (Electric Energy Compensation System) for distributed generation, contributing 1.08% to the final index. For the Net Remuneration Base, the approved amount was R\$ 15,279 million, in April 2023, reflecting the recognition of investments made. With regards to Total Regulatory Electrical Losses recognized under the tariff, Aneel established a percentage equivalent to 15.42% on energy injected.

NEOENERGIA PERNAMBUCO

Annual Tariff Adjustment – RTA 2023

On May 12, 2023, Resolution No. 3,195, of May 9, 2023, regarding the 2023 Annual Tariff Adjustment at Neoenergia Pernambuco was published. This adjustment took effect on May 14, with an average effect of 9.02% on consumers (10.41% for high and medium voltage and 8.51% for low voltage).

1.4 Production/Commercialization/Markets

Factors that most impacted calculation of the adjustment were energy purchase and transport costs, in addition to financial components. Variation in Installment A totaled 6.1%, totaling R\$5,238 million, mainly impacted by increases of 21.4% in transmission charges and 8.7% in energy purchase costs, in addition to 0.21% due to MMGD as part of the calculation of technical losses. The average transfer price for energy purchase agreements was established at R\$279.12/MWh. Installment B did not change, maintaining values equivalent to those previously determined, totaling R\$2,323 million, reflecting accumulated inflation (IGP-M) since the most recent adjustment of 0.17%, deducted from the established X Factor of 0.17%.

NEOENERGIA COSERN

Periodic Tariff Review – RTP 2023

On April 20, 2023, Resolution No. 3,187, of April 18, 2023, regarding Tariff Review at Neoenergia Cosern was published. Adjustments took effect on April 22, with an average effect of 4.26% for consumers (3.65% for high and medium voltage and 4.45% for low voltage).

Factors that most impacted the calculation of the adjustment were the costs of purchasing and transporting energy, in addition to financial components. Installment A had a fixed value of R\$1,959 million, with total variation of 5.1% during the period, contributing 3.14% to the final index. Financial components contributed 1.02% to the final index. Installment B totaled R\$1,181 million, an increase of 0.25% compared to the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, and was considered an additional adjustment related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing 0.10% to the final index. For the Net Remuneration Base, the amount approved totaled R\$3,448 million as of April 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized under the tariff, Aneel established a percentage equivalent to 10.25% on the energy injected.

NEOENERGIA ELEKTRO

Periodic Tariff Review – RTP 2023

On August 25, ANEEL published Resolution No. 3.253, of August 22, 2023, regarding Neoenergia Elektro's Tariff Review. The new tariffs came into force on August 27, 2023, with an average effect of 7.17%, 9.53% for low voltage and 3.15% for high and medium voltage customers.

Installment A was subject to a fixed amount of R\$6,617 million, with a variation of 6.3% during the period, contributing 4.40% to the final index. Financial components contributed 3.94% to the final index. Installment B totaled R\$2,599 million, with variation in the period of -3.9% in relation to that verified during the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, and an additional adjustment was included related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing -1.17% to the final index. For the Net Remuneration Base, the amount approved totaled R\$6,521 million, in August 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized in the tariff, Aneel established a percentage equivalent to 7.69% on the energy injected.

NEOENERGIA BRASÍLIA

Annual Tariff Adjustment – RTA 2023

On October 20, ANEEL published Resolution No. 3,276, of October 17, 2023, referring to the 2023 Annual Tariff Adjustment of Neoenergia Distribuição Brasília. Adjustments took effect on October 22, 2023, with an average effect of 9.32% on consumers (7.78% for high voltage, and 9.95% for low voltage).

1.4 Production/Commercialization/Markets

Factors that most impacted the adjustment were financial components and sector charges. The change in Installment A totaled 4.8%, for a total amount of R\$3,099.1 million, impacted by increases of 16.4% in sector costs and 13.0% in transmission costs. The average transfer price for energy purchase agreements was set at R\$269.93/MWh. On the other hand, variation of Installment B totaled 7.14%, reflecting the accumulated inflation during the period (IPCA) of +5.19%, less Factor X, which totaled -1.96%, resulting in a value for Installment B of R\$711.4 million.

In 2022, the following tariff changes were made:

NEOENERGIA COELBA

Extraordinary Tariff Revision arising from Law no. 14.385/2022

On July 13, 2022, Resolution No. 3,056 was disclosed, resulting from an Extraordinary Tariff Review motivated by the application of Law No. 14.385/2022. The Resolution involves return of amounts arising from final and unappealable rulings that established the exclusion of ICMS from the PIS/Cofins calculation basis charged to electricity bills. Since Neoenergia Coelba had previously proposed moving transfer of these credits forward during previous tariff processes in 2021 and 2022, the effect of the reduction of tariffs due to new procedures were therefore only related to the revision of a projection for compensation of such credits in the following 12 months. The average effect perceived by consumers totaled -0.50%.

Annual Tariff Adjustment – RTA 2022

On April 20, 2022, ANEEL published Resolution No. 3.024/2022, referring to Neoenergia Coelba's 2022 Annual Tariff Adjustment. Adjustments took effect on April 22, with an average effect of 21.13% for consumers (20.54% for high and medium voltage and 21.35% for low voltage). According to the Agency, the items that most affected the adjustment were withdrawal of the financial components established during the last tariff process, energy distribution and acquisition costs and sector charges.

Consumption Group	Tariff Variation
HV - High Voltage (>2.3 kV)	20.54%
LV - Low Voltage (<2.3 kV)	21.35%
Average tariff effect on consumer	21.13%

NEOENERGIA PERNAMBUCO

Extraordinary Tariff Revision arising from Law no. 14.385/2022

On July 13, 2022, Resolution No. 3.055 was disclosed, resulting from an Extraordinary Tariff Review motivated by the application of Law No. 14.385/2022. The Resolution involves return of amounts arising from final and unappealable rulings that established the exclusion of ICMS from the PIS/Cofins calculation basis charged to electricity bills. Since Neoenergia Pernambuco had previously proposed moving transfer of these credits forward during previous tariff processes in 2021 and 2022, the effect of the reduction of tariffs due to new procedures were therefore only related to the revision of a projection for compensation of such credits in the following 12 months. The average effect perceived by consumers totaled -4.07%.

Annual Tariff Adjustment – RTA 2022

On April 27, ANEEL published Resolution No. 3.032/2022, referring to the 2022 Annual Tariff Adjustment of Neoenergia Pernambuco. Adjustments took effect on April 29, with an average effect of 18.98% for consumers (19.01% for high and medium voltage and 18.97% for low voltage). According to the Agency, the items that most affected the adjustment were inclusion of the financial components determined during the current readjustment, energy distribution and acquisition costs and sector charges.

Consumption Group	Tariff Variation
HV - High Voltage (>2.3 kV)	19.01%

1.4 Production/Commercialization/Markets

LV - Low Voltage (<2.3 kV)	18.97%
Average tariff effect on consumer	18.98%

NEOENERGIA COSERN

Extraordinary Tariff Revision arising from Law no. 14.385/2022

On July 13, 2022, Resolution No. 3.057 was disclosed, resulting from an Extraordinary Tariff Review motivated by the application of Law No. 14.385/2022. The Resolution involves return of amounts arising from final and unappealable rulings that established the exclusion of ICMS from the PIS/Cofins calculation basis charged to electricity bills. Since Neoenergia Cosern had previously proposed moving transfer of these credits forward during previous tariff processes in 2021 and 2022, the effect of the reduction of tariffs due to new procedures were therefore only related to the revision of a projection for compensation of such credits in the following 12 months. The average effect perceived by consumers totaled -1.54%.

Annual Tariff Adjustment – RTA 2022

On April 20, 2022, ANEEL published Resolution No. 3.025, referring to Neoenergia Cosern's 2022 Annual Tariff Adjustment. Adjustments took effect on April 22, with an average effect of 20.36% for consumers (19.75% for high and medium voltage and 20.55% for low voltage). According to the Agency, the items that most affected the adjustment were withdrawal of the financial components established during the last tariff process, energy distribution and acquisition costs and sector charges.

Consumption Group	Tariff Variation
HV - High Voltage (>2.3 kV)	19.75%
LV - Low Voltage (<2.3 kV)	20.55%
Average tariff effect on consumer	20.36%

NEOENERGIA ELEKTRO

Annual Tariff Adjustment – RTA 2022

On August 29, 2022, ANEEL Resolution No. 3.100 was published, referring to Neoenergia Elektro's 2022 Annual Tariff Adjustment. The overall average effect for consumers totaled 15.77% (11.61% for low voltage consumers and 23.72% for high and medium voltage consumers). The use of tax credits related to the exclusion of ICMS from the PIS/Cofins base, moving forward of the reversal to tariff moderation for revenues from exceeded demand and reactive surplus constituted by July 2022, the inflow of funds from CDE-Elektrobras and the deferral related to the Itaipu bonus contributed to reducing the average effect for the consumer.

Consumption Group	Tariff Variation
HV - High Voltage (>2.3 kV)	23.72%
LV - Low Voltage (<2.3 kV)	11.61%
Average tariff effect on consumer	15.77%

NEOENERGIA BRASÍLIA

Annual Tariff Adjustment – RTA 2022

1.4 Production/Commercialization/Markets

On November 3, ANEEL Resolution No. 3.134 was disclosed, referring to the result of Neoenergia Brasília's 2022 Annual Tariff Adjustment. On average, adjustments totaled 21.58% for Low Voltage and 24.94% for High Voltage, resulting in an average effect of 22.55% on the distributor's consumers. Items that most impacted this process were sector charges and costs with energy acquisition and transport.

Consumption Group	Tariff Variation
HV - High Voltage (>2.3 kV)	24.94%
LV - Low Voltage (<2.3 kV)	21.58%
Average tariff effect on consumer	22.55%

Transmitters

With regards to revenue from transmission activities, ANEEL publishes a RAP (Permitted Annual Revenue) annually. This revenue is adjusted for inflation each annual period, by the IGP-M or IPCA, depending on the index established in the concession agreement, regardless of the volume of energy transmitted through Transmission Lines and Substations. Revenue will be subject to a tariff review every five (5) years.

RENEWABLE AND LIBERALIZED

The Brazilian electric matrix is composed of hydroelectric, thermoelectric, wind and solar photovoltaic plants. Most of the country's installed power is obtained from hydroelectric plants. Some of these plants have reservoirs that can accumulate water for power generation in the future. Another characteristic that must be observed during the operation of hydroelectric plants is that they are often located along the same river, so that the operation of one plant affects the operation of other plants. Thermal power plants, on the other hand, depend on fuel to generate energy. There are several types of fuels, such as nuclear, gas and oil, which are associated with different costs, and higher cost plants are only used under more unfavorable hydrological scenarios, when the production of hydroelectric plants is lower.

Given that the system is composed of hundreds of plants spread throughout the country, connected to the load centers by an extensive transmission system, operation of the system is centralized with the National System Operator (ONS). The operator uses several computer optimization systems to determine the optimal operation of the system, seeking to minimize the cost of operation, taking the characteristics of the system into account, as well as the level of the hydroelectric reservoirs, the hydrological conditions and the load that needs to be met.

The same computational models used by ONS are also used by the Chamber of Electric Energy Commercialization (CCEE) to determine the Difference Settlement Price (PLD). The PLD is calculated daily for each subsystem (Southeast/Midwest, South, Northeast and North) and time of day thereafter and is limited between a minimum and two maximum values (updated annually): i) hourly maximum: limits the PLD of each hour; and ii) structural maximum: limits the average PLD of the day.

The PLD is used for the monthly accounting of the differences between the amounts actually measured and the amounts contracted by the agents in the CCEE, therefore, in general, all plants and trading companies are subject to its volatility.

For thermoelectric plants, there are also volatilities in fossil fuel prices.

Volatility in both PLD and fuel prices may be mitigated through energy purchase and sale agreements. In addition, as mentioned above (topic d), hydroelectric generators also have the Energy Reallocation Mechanism (MRE) to mitigate the hydrological risk to which they are subjected.

1.5. Primary customers

1.5. Identify whether there are customers that are responsible for more than 10% of the issuer's total net revenue

a. Total amount of revenue from customer

b. Operating segments affected by customer revenues

Not applicable, since the Issuer does not have customers that are responsible for more than 10% of the total net revenue, in the last three fiscal years (2024, 2023 and 2022).

1.6 Relevant effects of state regulation

1.6. Describe the relevant effects of state regulations on the issuer's activities, with specific comments:

Main Authorities of the Sector

Ministry of Mines and Energy - MME

The Federal Government, essentially acting through the MME, is responsible for conducting the country's energy policies. Its main obligations include the formulation and implementation of policies for the energy sector, in accordance with guidelines defined by the CNPE. The MME is responsible for planning of the national energy sector, monitoring the security of supply and defining preventive actions to restore security of supply in the event that there are cyclical imbalances between energy supply and demand.

National Electric Energy Agency - ANEEL

ANEEL was established by Federal Law no.9.427/96 and constituted by Federal Decree no.2.335/97, for the basic purposes of regulating and supervising sector activities related to electricity, linked to the MME. ANEEL aims to provide favorable conditions for the electricity market to develop, offering a balance between agents and for the benefit of society.

ANEEL's current responsibilities include, among others: implementing policies and guidelines from the federal government for the use of electricity and potential hydraulic power, issuing regulatory acts; promoting, through means of delegation, based on the grant plan and guidelines approved by the Government, bidding procedures for the contracting of concessionaires and public service permission holders for the production, transmission and distribution of electricity and for the granting of a concession for the use of potential hydraulic power; managing contracts for the concession or permission of public electricity services, for the concession of the use of public assets, as well as to supervise, directly or through agreements with state agencies, the concessions, permits and the provision of electricity services; to establish administrative fines to be imposed on concessionaires, permit holders and authorized concessionaires of electricity installations and services; and to define tariffs for hydroelectric generation concessionaires, which market energy under the quota regime referred to in Provisional Measure No. 579, of September 11, 2012, converted into Federal Law No. 12.783, of January 11, 2013.

National Energy Policy Council - CNPE

The National Energy Policy Council (CNPE), which is linked to the Office of President of the Republic and chaired by the Ministry of Mines and Energy, was created through Federal Law no.9.478/1997, which also defined the objectives to be pursued by the national energy policy.

The CNPE is an advisory body to the President of the Republic, with the purpose of proposing national policies and specific measures to the President of the Republic aimed at:

- a) promoting the rational use of the country's energy resources;
- b) ensuring, depending on regional characteristics, the supply of energy inputs to the most remote or difficult-to-reach areas of the country;
- c) periodically reviewing the energy matrices applied to the various regions of the country;
- d) establishing guidelines for specific programs, such as those for the use of natural gas, alcohol, coal and thermonuclear energy;
- e) establishing guidelines for the import and export of oil and its derivatives, natural gas and condensate;
- f) proposing criteria to guarantee the supply of electricity that guarantees a proper balance between reliability of supply and moderation of tariffs and prices; and
- g) proposing general criteria for supply guarantees, to be considered in the calculation of physical guarantees and other physical support for the contracting of electricity, including importation.

1.6 Relevant effects of state regulation

Electrical Sector Monitoring Committee - CMSE

Federal Law no. 10.848/2004, referring to restructuring of the Brazilian Electric Sector, authorized, in article 14, constitution of the CMSE, with the function of permanently monitoring and evaluating the continuity and security of the electrical-energy supply throughout Brazil's national territory. The CMSE is chaired by the Minister of Mines and Energy and is composed of four representatives from the MME and the members of ANEEL, ANP, CCEE, EPE and ONS.

The main objective of the Committee is to prevent shortages in the electricity market. For such purposes, it must monitor development of the consumer market and work programs, including identifying difficulties and obstacles of a technical, environmental, commercial, institutional and other nature that affect, or may affect, the regularity and security of supply.

The CMSE hold powers to define guidelines and action programs, and may request studies and information from sector agents.

National System Operator - ONS

Created as a result of Federal Law no. 9.648/98, ONS is a private non-profit entity that operates with authorization from ANEEL. It comprises concession, permission or authorization holders and free consumers the basic role of which is to coordinate and control generation and transmission operations within the National Interconnected Electric System.

The ONS's objectives and main responsibilities include:

- operational planning for the generation and transmission sector;
- organization of the use of the National Interconnected Electric System and international connections;
- guarantee agents in the sector access to the transmission network in a non-discriminatory manner;
- assistance in expansion of the energy system;
- proposing the plans and guidelines for extensions of the Basic Network to the MME; and
- presentation of rules for the operation of the transmission system for approval by ANEEL.

The ONS is also responsible for ensuring open access to the transmission systems and administration of the respective contracts: 1) Contracts in which transmission concessionaires make their systems available to the Operator; and 2) Contracts in which transmission users are guaranteed the right to use systems.

The ONS must fulfill its duties on behalf of those interested in the sector and will not be able to carry out any commercial activities for buying and selling electricity.

Chamber of Electric Energy Commercialization - CCEE (former Wholesale Energy Market (MAE))

Federal Law no. 10.848/2004 authorized the creation of the Chamber of Electric Energy Commercialization (CCEE) to succeed the Wholesale Energy Market (MAE). In a manner similar to the MAE, the CCEE is a non-profit legal entity governed by private law, which operates under the authorization of the Government and through regulations and inspections by ANEEL. Pursuant to Federal Law No. 10.848/ 2004, the CCEE is composed of concession, permission or authorization holders, other agents linked to electricity services and installations and free energy consumers.

Its main attributions include:

- (i) the holding of auctions for the purchase and sale of energy within the Regulated Energy Market through delegation from ANEEL;
- (ii) recording the volume of all energy trading contracts between buyers and sellers;
- (iii) accounting for and providing payment for the difference between the amounts contracted and the amounts actually generated or consumed by market agents; and
- (iv) calculation of the Difference Settlement Price (PLD), used to value transactions within the short-term market. Since 2018, CCEE has also been responsible for operating Surplus Sales Mechanisms - MVE.

1.6 Relevant effects of state regulation

Energy Research Company - EPE

Instituted by Federal Law no.10.847/2004 and created by Federal Decree no. 5.187/2004, EPE is a company linked to the Ministry of Mines and Energy (MME), the purpose of which is to provide study and research services aimed at subsidizing planning in the energy sector. Its main attributions include carrying out studies and projections within the Brazilian energy matrix, implemented studies that provide integrated planning of energy resources, developing studies aimed at planning the expansion of generation and transmission of electricity over the short, medium and long term, and carrying out technical-economic and socio-environmental feasibility analyses of plants. EPE is also responsible for carrying out the technical registration of projects that wish to participate in regulated auctions for the sale of electricity.

National Agency of Water and Basic Sanitation - ANA

ANA is a regulatory agency that was created through Law no. 9.984/2000 and its main role is to enforce the objectives and guidelines of the Brazilian Water Law.

The performance of this regulatory agency is based on the lines of action below:

- 1.Regulation: access to and use of water resources under the Federal Government's domain, public irrigation and raw water supply services; issuance and inspection of compliance with standards, especially grants; responsible for supervising the safety of dams granted by it; edition of reference standards containing guidelines for the regulation of basic sanitation services (water supply, sewage, solid waste management and rainwater drainage)
- 2.Monitoring: coordinates the National Hydrometeorological Network that captures information such as river level, flow and sediments or amount of rainfall; water use planning, prevention of critical events, such as droughts and floods; collaboration with the National Electric System Operator (ONS), define the rules of operation of the reservoirs of hydroelectric plants, to ensure that all sectors that divide the reservoir have access to dammed water.
- 3.Law enforcement: coordinates the implementation of the National Water Resources Policy, support for programs and projects, state management bodies, and the installation of basin committees and agencies.
- 4.Planning: prepares or participates in strategic studies, such as River Basin Plans, Water Resources Conjuncture Reports, among others, in partnership with institutions and government agencies.

Historical Foundations for Regulation of the Electric Sector

1988 Constitution and Deverticalization

The Brazilian constitution determines that the operation of electric power installations may be assumed directly by the Federal Government or indirectly through the granting of concessions, permits or authorizations. Up until the 1990s, the Brazilian electricity sector had been, for the most part, dominated by generation, transmission and distribution concessionaires controlled by the Federal and State Governments. Beginning in the mid-1990s, the Federal Government took several measures to reshape the Electricity Sector, which, in general, aimed to increase the role of private investment and eliminate restrictions on foreign investment, thereby increasing competition in the Electricity Sector. The Federal Government in particular has taken the following actions:

- (1) The Brazilian Constitution was amended in 1995, through Constitutional Amendment No. 6, in order to authorize foreign investment to explore the potential of hydraulic energy.
- (2) Edition of Federal Law No. 8.987, of February 13, 1995, or the Concessions Act, and Federal Law No. 9.074, of July 7, 1995, or Energy Concessions Act, which jointly regulated the provision of services related to energy, for which concessions were granted through bidding processes.

1.6 Relevant effects of state regulation

(3) Creation of the National Electric Energy Agency - ANEEL, the sector's regulatory agency through Federal Law No. 9.427, of December 26, 1996, and the National Energy Policy Council - CNPE, through Federal Law No. 9.478, of August 6, 1997.

(4) In 1998, Federal Law No. 9,648, or the Energy Sector Act, was enacted in order to revise the basic structure of the electricity sector. It included, among others, the creation of the Wholesale Energy Market - MAE (later replaced by the Chamber of Electric Energy Commercialization - CCEE), the body responsible for the operation of the short-term energy market, and the creation of the National Electric System Operator - ONS, a private non-profit entity responsible for the operational administration of the generation and transmission activities of the National Interconnected System.

New Electric Sector Model: Energy Planning and Auctions

In 2002, new changes were introduced through Law No. 10.604, of December 17, 2002, which prohibited the concessionaires from offering assets linked to the concession, its emerging rights and any other asset that may compromise their respective concessions in guarantee of operation destined to the activity other than its concession; and (b) authorized the creation of an economic subsidy to grant tariff benefits to consumers belonging to the low-income residential subclass, among other measures.

The Federal Government also established rules for universalization of the public electricity distribution services, which consist of meeting all requests for supply, including an increase in load, without imposing any burden upon the requesting consumer, provided that the required regulatory conditions are met. ANEEL established general conditions for the preparation of the electricity universalization plans, providing for universalization targets up until 2014 and stipulating fines in the event of non-compliance by the distributor. On 03.15.2004, the Federal Government enacted Law No. 10.848, in an effort to restructure the Electricity Sector in order to provide incentives to agents to build and maintain generation capacity, guarantee energy supply in Brazil and establish competitive processes for public energy auctions. This law was regulated by numerous decrees as of May 2004 and is subject to subsequent regulations issued by ANEEL and the MME.

Sector Model Changes

On August 30, 2012, the Federal Government published Provisional Measure No. 577, later converted into Federal Law No. 12.767, of December 27, 2012, through which it defined the conditions for extinction and intervention in public service concessions in the electricity sector, and among other provisions, indicated that public service concessionaires could no longer be subject to court-supervised or out of court reorganization.

On 09.11.2012, the Federal Government issued Provisional Measure No. 579, (later converted into Federal Law No. 12.783, of January 11, 2013), regulating conditions for the renewal of concessions achieved by articles 17, § 5, 19 and 22 of Federal Law No. 9.074, of July 7, 1995, the corresponding indemnities and reduction of certain sector costs, seeking to contribute to tariff moderation.

The main changes that allowed a reduction in distribution tariffs were:

- Allocation of physical guarantee quotas, resulting from generators with renewed concession, with price reductions;
- Reductions in transmission costs;
- Reductions in sector costs;
- Withdrawal of subsidies from the tariff structure, with direct contribution from the National Treasury through the CDE.

1.6 Relevant effects of state regulation

The new modality of contracting through quotas of hydroelectric plants with renewed concessions allocated hydrological risks associated with the amount contracted under this modality to distributors, considering the energy reallocation mechanism - MRE. As a result, despite being entitled to transfer to the tariffs paid by final consumers, this mechanism may generate temporary financial effects on cash management. Such effects may be negative in a scenario of low supply of energy from a hydroelectric source, which, in general, implies a rise in prices in the short-term market (PLD). This effect on the distributors' cash has been partially mitigated with the advent of the Tariff Bands Account, established through Regulatory Ordinance No. 547/2013.

Modernization of the sector

In 2017, through MME Public Consultation No.33, discussions on a broader modernization of the electricity sector were initiated together with members of society, given the following context:

- New technology and market practices;
- Market distortions and asymmetries, excess subsidies;
- Changes in the energy matrix;
- Growth of liberalized markets.
- Expansion and security of the system guaranteed in a non-isonomic manner.

Continuing on the path towards modernization, in 2019 the MME published Ordinance No. 187 and Ordinance No. 403, which established, respectively, a Working Group (Modernization WG) and the Implementation Committee for Modernization of the Electricity Sector (CIM) to address, in an integrated manner, fundamental issues for the modernization of the electricity sector, including the Opening of Markets.

In March 2021, Federal Law 14.120 was published, which addressed several modernization topics, such as the TUST/TUSD discount limitations; Capacity Reserve Auctions; Disengagement mechanisms for Distributors; Legal certainty for retailers.

Regulatory Context

Opening of the Free Energy Market

The sale of electricity can take place in the Regulated Energy Market – ACR ("Captive Market") or in the Free Energy Market – ACL ("Free Market"). Consumers, by default, receive services in the ACR. In other words they are supplied through distribution agents in the respective concession areas ("Captive Consumers"). Larger consumers are allowed to freely choose their energy supplier in the Free Market ("Free Consumers").

The opening of the Free Market was initially planned only for consumers with a load above 3 MW, a limit that was reduced over time, culminating in Ordinance No. 50/GM/MME/2022, which defined the extinction of the load limit for all Group A consumers (tariff class that aggregates consumers served in High Voltage by distributors) as of January 1, 2024. The same Ordinance defined that consumers with an individual load of less than 500 kW must be represented by a retail agent before the CCEE.

In recent years, there have been other discussions regarding the opening of the Free Market to other consumers ("Low Voltage"). We cite MME Public Consultation No. 137/2022, and Bill No. 414/2021 and No. 1.917/2015, with different opening schedules, but which did not progress throughout 2024.

1.6 Relevant effects of state regulation

Transmission Auction No. 1/2024

On March 28, Transmission Auction No. 1/2024 was held with 15 lots subject to bidding at an average discount of 40.78%. The estimated value of the investment is R\$18.2 billion. Neoenergia participated in bidding but did not purchase any lots.

Transmission Auction No. 2/2024

On September 27, Transmission Auction No. 2/2024 was held with 03 lots subject to bidding at an average discount of 48.89%. The estimated value of the investment is R\$3.35 billion. Neoenergia did not participate in this auction.

On September 26, the MME published Ordinance No. 85/MME/CG, which establishes the new schedule for conducting Electricity Transmission Auctions in 2025 and 2026. For the years 2025 and 2026, three more auctions are planned. In order to maintain efficiency and competitiveness in the auction, the MME decided that next year only one auction will be held, in October. In 2026, the events should take place in April and October, according to the following schedule:

Estimated schedule of transmission auctions in 2025 and 2026

Auction	Month/Year of completion
Transmission Auction No. 1/2025	October/2025
Transmission Auction No. 1/2026	April/2026
Transmission Auction No. 2/2026	October/2026

Legal Framework for Distributed Generation

On January 7, 2022, Law No. 14.300 was published, which established the legal framework for Distributed Micro and Mini-generation (MMGD), the Electricity Compensation System (SCEE) and the Social Renewable Energy Program (PERS). It was established that the units that already had MMGD, on the date of publication of the Law, and those that filed the connection request with the respective distributors within 12 months of the publication of this law, would remain with the current benefit related to the form of billing until December 2045. Art. 27 of the aforementioned Law provided that, for consumers who joined after 12 months of publication, there would be a transition rule with progressive partial charges each year until reaching, in 2029, the full collection of the tariff components that aim to remunerate distributors (TUSD Wire B). Complementation during transition will be carried out through a grant with resources taken from the Energy Development Account (CDE).

Additionally, on December 29, 2022, ANEEL disclosed Resolution No. 3.169, which published reduction percentages, per distributor, to be applied to the Distribution Systems Usage Tariff (TUSD) and the Energy Tariff (TE) to establish the application tariff used in the billing of consumption associated with the Electric Energy Compensation System (SCEE), within the scope of the transition rule provided for in art. 27 of Law no. 14.300/2022.

Reduction percentages were effective in the period between January 8, 2023 and the final effective date of the corresponding tariff process at the distributor, namely: Neoenergia Pernambuco: 04/28/2023; Neoenergia Coelba and Neoenergia Cosern: 04/21/2023; Neoenergia Elektro: 08/26/2023; and Neoenergia Brasília: 10/21/2023.

On February 7, 2023, ANEEL Normative Resolution No. 1.059/2023 was published, which regulates Law 14.300/2022, the legal framework for Distributed Micro and Mini-generation. The approved rules cover, among others, procedures related to charging for the use of the distribution network and provisions on the connection process of micro and mini-generation distributed in the distribution system. The main highlights of the regulation include:

1.6 Relevant effects of state regulation

- For Group A consumer units, as of January 1, 2024, the measurement systems must have additional functionalities for measuring voltage levels and continuity indicators.
- Energy surpluses must first be used to reduce consumption at the same consumer unit at different tariff stations, which become energy credits when not used during the same billing cycle.
- The classification of the agent as GD I (energy compensation rule in which the incidence of tariff components occurs only on the positive difference between the amount consumed and the sum of the electricity injected in that month with the eventual credit of electricity accumulated in previous billing cycles, effective until 2045) is possible when the beginning of the injection in the distribution network occurs until the period provided for in art. 26 of Federal Law 14.300/2022 or until the deadline provided for in the connection budget. The Law has the following deadlines, counted from the date of issuance of the connection budget: 120 days for distributed microgenerators, regardless of the source; 12 months for solar source minigerators or 30 months for minigerators from other sources.
- For Group B units, the collection of the transportation cost of the distributed microgenerators will be required only after the installation of the meter with the generation demand calculation functionality, at the discretion of the distributor. For the units of Group A, whose meter already includes the calculation of generation demand, the charge for the injection must be made from the period of implementation of the regulation, and the consumer must also contract consumption demand with the distributor within 60 days of the distributor's first tariff revision after the validity of REN no. 1059/2023, even if it is null.

Additionally, ANEEL Regulatory Ordinance No. 1.060/2023 was published on February 13, which establishes a means of inserting the cost of tariff benefits for participants in the Electric Energy Compensation System (SCEE) in the Energy Development Account (CDE) and in distributor tariff processes. The regulation improves the Tariff Regulation Procedures (PRORET) to comply with Federal Law 14.300/2022, modifies the means of apportionment of public policy costs and defines new obligations on the part of distributors.

In May 2024, ANEEL published Normative Resolution No. 1.094/2024, which regulated articles 21 and 24 of Law No. 14.300/2022, which deal with involuntary overcontracting and the sale of surpluses arising from the distributed microgeneration and mini-generation regime. This topic was discussed through Public Consultation No. 31/2022 and, according to the agency's decision, the calculation of involuntary overcontracting will occur for leftover energy from 2022, covering all existing MMGD facilities. In the regulation of art. 24, the rules were established so that consumers with MMGD can sell energy to the distributor. In short, the distributor can make a specific call to these generators, informing it to registered consumers. To make the sale, they must adhere to the CCEE, and are subject to a maximum price.

Finally, Ordinance No. 78/GM/MME, of June 4, 2024, established the procedures for requesting the classification of mini-generation projects distributed in the Special Incentive Regime for Infrastructure Development - REIDI, pursuant to the sole paragraph of art. 28 of Law No. 14.300, of January 6, 2022. REIDI consists of the suspension of the enforceability of the contribution to PIS and COFINS on revenues arising from sales of machinery, construction materials and services intended for infrastructure works, when acquired by legal entities benefiting from said Special Regime.

Regulatory Capital Remuneration Fee

1.6 Relevant effects of state regulation

ANEEL Order No. 894 of March 21, 2024 published the amounts of Regulatory Capital Remuneration Fees for the Distribution, Transmission and Generation segments, to be applied to tariff processes from March 1, 2024 to February 28, 2025. However, on March 21, there was a rectification, through ANEEL Order No. 1.296/2024, of the amounts calculated related to the WACC rate. Below are the actual after-tax rate amounts:

<u>SEGMENT</u>	<u>ORDER NO. 894/2024</u>	<u>ORDER NO. 1.296/2024 (RECTIFICATION)</u>
<u>DISTRIBUTION</u>	<u>7.66%</u>	<u>7.72%</u>
<u>GENERATION AND TRANSMISSION</u>	<u>7.54%</u>	<u>7.56%</u>

Resumption of the Light for All Program

On August 7, 2023, Federal Decree No. 11.628 was published, regarding the resumption of the National Program for Universal Access and Use of Electric Energy - Luz para Todos ('Light for All'). The program is an initiative from the Federal Government through the MME and, during this new phase, will benefit more than 350,000 Brazilian families, reaching a total of 500,000 by 2026, offering electricity to rural populations, especially in the North of the country and in remote regions of the Legal Amazon area.

Additionally, during this stage, new demands for access to electricity may be considered, including from low-income families that, despite being located in municipalities considered to be universalized, do not have access to this service.

National Utility Post Sharing Policy (PNCP)

On September 27, 2023, MCOM/MME Interministry Ordinance No. 10.563 was published, which establishes the National Policy for Utility Pole Sharing (PNCP) - "Legal Utility Poles" between electricity distributors and telecommunications service providers. The PNCP aims to: i) optimize the use of resources and reduce operating costs; ii) encourage the proper use of electricity poles; iii) reduce accidents; iv) promote quality services at a lower cost; and v) encourage the expansion of digital inclusion in remote or rural areas. This ordinance came into force on October 2, 2023.

Currently, the sectoral regulation on the subject has joint resolutions between the agencies related to the subject, and specific to ANEEL. The regulatory framework has the following documents:

- Joint Resolution ANEEL, Anatel and ANP No. 001/1999 – general provisions on infrastructure sharing, establishing the conditions for the activity, minimum content and contractual compliance and approval process for its effectiveness;
- Joint Resolution ANEEL, Anatel and ANP No. 002/2001 – establishes the joint regulation of conflict resolution of the agencies, contemplating all procedural provisions;
- ANEEL and Anatel Joint Resolution No. 004/2014 – defines the reference price for the sharing of infrastructure, to be used in conflict resolution processes, and establishes rules for the use and occupation of fixing points; and
- ANEEL Normative Resolution No. 1044/2022 – consolidation of procedures for the sharing of infrastructure of electric power concessionaires and permit holders as a means of support for the installation of third-party equipment or for the use of the electric network as a means of transporting signals for communication.

New rules related to the Minha Casa Minha Vida ('My House, My Life') Program and study to identify Flow Inversion:

1.6 Relevant effects of state regulation

[Normative Resolution 1.098](#), of July 23, published on 07/31/2024, which improves Normative Resolution No. 1.000/2021, due to the law that provides for the Minha Casa, Minha Vida Program – MCMV (Law 14.620/2023). The Resolution also provides for other measures, including those related to microgeneration.

According to the Resolution, in meeting the subsidized production of new real estate housing units in urban areas of the MCMV, the following provisions must be observed:

- the distributor is responsible for implementing and financing the works external to the project for connection to the distribution network, except in the event that this infrastructure is already included in the provision value of the housing unit; and
- the distributor is responsible for implementing and financing the electricity distribution infrastructure up to the housing unit, internal to the project, including transformation stations, except in the event that this infrastructure is already included in the provision value of the housing unit, according to art. 11 of Decree No. 12.084, of June 28, 2024.

The Resolution provides that the distributor is not responsible for implementing and paying for items that are not the subject of its concession or permission agreement or not provided for in the applicable legislation, such as the internal facilities of the consumer unit, the installation of electricity generation equipment and facilities related to the public service of public lighting or lighting of internal roads.

According to the Resolution, the entrepreneur must request the connection of the enterprise to the distribution network, forwarding to the distributor a series of information. In case of approval of the request, the distributor must forward to the entrepreneur, within 60 days after the presentation or resubmission of the information:

- the result of the analysis of the internal infrastructure project, with any exceptions, if any, and, in the event of failure, the reasons and necessary corrective measures;
- the connection budget provided for in art. 69, subject to the responsibility of the costs set forth in the Resolution;
- the studies in case of classification in § 1 of art. 73.

The counting of the deadline for the implementation of the works under the responsibility of the distributor will only begin after the presentation, by the entrepreneur, of a copy of the instrument that ensures that the contracting of the enterprise has been carried out, observing the other terms and conditions set forth in the Resolution.

If the work necessary to meet the load of the housing units of the Minha Casa, Minha Vida Program project is not sufficient to meet the installed power of distributed generation, the distributor must:

- include in the connection budget the work that jointly meets the load and generation; and
- consider the amount of the exclusive budget to meet the load as a responsibility of the distributor and calculate the financial participation of the entrepreneur.

Normative Resolution No. 1.098/2024 also brought definitions for the analysis of flow inversion for DG (distributed generation) systems.

Determinations that flow inversion analysis should be performed:

- Only at the upper voltage level, in the case of Group B connection by means of an exclusive transformer; and
- Only in the substation transformer, in the case of Group A connection by means of an exclusive feeder.

Criteria that rule out flow inversion analysis:

- Microgeneration and distributed mini-generation that does not inject into the electricity distribution network;
- Distributed microgeneration that meets the criteria of gratuity set forth in § 3 of art. 104, in § 2 of art. 105 and in the sole paragraph of art. 106 and whose distributed generation power is

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compatible with the consumption of the consumer unit during the generation period, observing §1 and ANEEL's instructions; and

- Distributed microgeneration that falls under the local self-consumption modality, defined in item I-B of art. 2, with installed power generation equal to or less than 7.5 kW, subject to the provisions of this article.

In situations where the flow reversal analysis is waived, the distributor must continue to draw up and supply the connection budget:

- 15 days: for connection of consumer units with distributed microgeneration or without generation, at a voltage lower than 69kV, in which there is no need to carry out works on the distribution or transmission system, only, when necessary, the installation of the connection branch;
- 30 days: for connection of consumer units with distributed microgeneration or without generation, at a voltage lower than 69kV, in which there is a need to carry out works in the distribution or transmission system;
- 45 days: for other connections.

If the response of the ONS (National Electric System Operator) concludes that the connection is unfeasible and there is no alternative to make it feasible, the distributor must report the ONS evaluation to the consumer and other users. The distributor must also make available to the consumer and other users, whenever requested, a copy of the request made to ONS or another distributor, as well as the response obtained, within ten business days.

If the consumer chooses to change the classification in the third scenario defined by ANEEL, he/she must terminate the contract and request a new connection budget.

Definition of the local self-consumption modality with the following characteristics:

- a) ownership from an individual or legal entity;
- b) microgeneration or mini-generation distributed electrically next to the load; and
- c) the surplus and the electricity credit generated per consumer unit are fully offset by the same consumer unit.

Standardization of the identification number of the consumer unit and other facilities:

In conjunction with the action to regulate Law No. 14.534/2023, which established the CPF as a "unique and sufficient number for the identification of the citizen in the public service databases", ANEEL included the activity provided for in the Agency's Regulatory Agenda for the 2023-2024 biennium of "establishing national standardization of the consumer unit code", in a single process.

The result was Normative Resolution No. 1095/2024, which established the standardization of the identification number of the consumer unit and other installations of electricity users, defining coding composed of 15 numerical digits, in which the first nine will be assigned sequentially by the distributor, the following three will represent the concessionaire's code with ANEEL and the last two represent verifying digits, similar to the standard used by the Federal Revenue Service in the generation of the citizens' CPF. ANEEL's determination is that this standardized coding must be observed for all consumer units, new and existing, as of 01/01/2026, and the assigned code cannot be reused, and only in exceptional situations, provided for in regulation, may there be a change.

Extension of Distribution Concessions

As of 2025, contracts for 20 electric power distribution concessions were terminated, the companies of companies were privatized after 1995, under the aegis of the newly enacted Federal Law No. 9.074. There

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is legal and contractual provision regarding the possibility of extending these contracts, at the discretion of the granting authority, verifying compliance with the appropriate service. In the Neoenergia group, four of the five distributors are among the concessions that will expire over the coming years, respectively: Neoenergia Coelba (2027), Neoenergia Cosern (2027), Neoenergia Elektro (2028) and Neoenergia Pernambuco (2030).

On July 22, 2023, the Ministry of Mines and Energy (MME) published Ordinance no. 737/GM/MME, disclosing for public consultation, under process No. 152/2023, Technical Note No. 14/2023/SAER/SE, which presented a proposal for guidelines for the treatment of electricity distribution concessions maturing between 2025 and 2031. After the contributions received from the sector, the MME issued Technical Note No.19/2023/SAER/SE presenting the main conclusions of the process.

On June 20, 2024, Decree 12.068/24 was published, presenting the criteria for evaluating the extension of concessions and the guidelines that must be included in the contractual amendment. On October 16, 2024, ANEEL opened Public Consultation No. 27/2024 regarding the improvement of the draft amendment to the concession agreement, the deadline for sending a contribution ended on December 2, 2024 and as next steps, the result of this consultation is expected with the publication of the amendment by ANEEL.

Offshore Generation Regulations

On 08/29/2022, Bill No. 576, of 2021, authored by the Senate, was approved and sent to the review of the Chamber of Deputies, which regulates the granting of authorizations to use offshore energy potential. On 12/12/2024, the substitute of the Chamber of Deputies was approved by the Federal Senate and went for presidential sanction on 12/19/2024. The Law is expected to be published in January 2025, as the deadline for presidential sanction expires on 01/10/2025.

Regulated Carbon Market

Climate change is increasingly on the countries' state agenda, both due to current socioeconomic effects and potential long-term impact. Governments have developed and implemented various instruments to achieve the commitments made through multilateral regimes on climate change.

The Emissions Trading System (SCE) refers to a carbon pricing model in which participating agents negotiate Greenhouse Gas (GHG) emissions permits within a regulated environment, with legal certainty, transparency and participation from the private sector, society and academia in the governance structure. For the creation of this market, it is necessary to provide a complete legal and institutional arrangement that guarantees predictability and security in the transactions of the assets that are part of the SCE.

In this context, on 12/11/2024, Bill 182/2024 was converted into Law 15.042/2024, which establishes the Brazilian Greenhouse Gas Emissions Trading System (SBCE).

Under the SBCE, two types of assets will be traded: Brazilian Emissions Quotas (CBE) and Verified Emissions Reduction or Removal Certificates (CRVE). The CBE will be distributed to operators subject to the duty of periodic reconciliation of obligations, free of charge or subject to encumbrance (auction), considering the maximum emission limit defined for each GHG source or installation. The CRVE are marketable assets, representing the effective reduction of emissions or removal of greenhouse gases of 1 (one) ton of carbon dioxide equivalent (tCO₂e), following an accredited methodology and with registration made within the scope of the SBCE.

Governance of the SBCE will be composed of (i) the Interministry Committee on Climate Change, a deliberative body that will establish the general guidelines and approve the National Allocation Plan [for GHG emission permits], (ii) the Management Body, responsible for the regulation, operationalization and inspection of the SBCE, and (iii) the Permanent Technical Advisory Committee, which will perform an advisory function

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and will be formed by representatives from the Union, the States and sector entities representing regulated operators, academia and civil society, with proven knowledge on the subject.

Installations and sources that emit above 25,000 tCO₂e per year will be subject to SBCE regulation and must carry out periodic reconciliation, i.e., at the end of each commitment period or at a lower frequency defined by the SBCE management body. The regulated operator must hold assets that are part of SBCE in an amount equivalent to emissions incurred during the respective period.

In the event of non-compliance with the rules established by the Management Body, the regulated operator will be subject to penalties such as warnings, fines, activity embargo, suspension of registration / license, loss of tax incentives, among others.

Green Hydrogen

In August 2021, the Brazilian government launched the Guidelines for the National Hydrogen Program - PNH2, which was established by the National Energy Policy Council, through Resolution No. 6, of June 23, 2022, with the objective of strengthening the hydrogen market and industry as an energy vector in Brazil.

The PNH2 is formed by a Steering Committee - coordinated by the Ministry of Mines and Energy and integrated by various government agencies and entities.

In 2022, a Public Consultation (CP MME 147/2022) was opened by the MME to prepare the Triennial Works Plan under the National Hydrogen Program (2023-2025). The final document was published in August 2023, the activities of which described therein are intended to guide actions that must be implemented at the federal level, to promote the development of the hydrogen economy in the country in the coming years.

Throughout 2022 and 2023, several Bills were presented in the Brazilian House of Representatives and the Federal Senate aiming at regulating the subject.

In the Brazilian House of Representatives, the substitute for PL 2.308/2023 was approved in November 2023 and sent to the Senate for analysis and voting. Such voting took place on 07/09/2024 in the Federal Senate and the final review carried out by the Chamber of Deputies took place on 07/11/2024.

On August 2, 2024, Law No. 14.948/2024 was sanctioned, which establishes the legal framework for Low Carbon Emission Hydrogen. During the Senate proceedings, the bill was amended on important points, such as the definitions of hydrogen categories, the structure of the beneficial tax regime, the establishment of a tax credit granting program and the inclusion of provisions under Aneel's jurisdiction. Adjustments in the regimes of Export Processing Zones (EPZs), self-production of electricity and environmental licensing of hydrogen projects were discussed, but not approved. The highlights of Law no. 14.948/2024 are:

- The National Petroleum Agency – ANP is the agency responsible for regulating the activity of production, loading, packaging, among other activities.
- The Hydrogen certification will adopt the intensity of Greenhouse Gas – GHG emissions related to hydrogen produced in the Brazilian territory.
- The Law established the Special Incentive Regime for the Production of Low Carbon Hydrogen (REHIDRO), similar to REIDI for wind and solar-photovoltaic projects, granting the suspension of the PIS and COFINS requirement on the sale or import of materials /equipment in general or incorporation in infrastructure works for incorporation into fixed assets.

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On September 30, 2024, Law No. 14.990/2024 was sanctioned, establishing the Low Carbon Hydrogen Development Program (PHBC), with the objective of developing low carbon hydrogen and renewable hydrogen, supporting actions in favor of the energy transition and establishing targets for the development of the internal low carbon hydrogen market. Among other provisions, the law provides for the granting of tax credits for the sale of low-carbon hydrogen from 2028 to 2032, with a total value of up to R\$18.3 billion.

a. **Need for government authorizations to carry out activities and history of relationship with the public administration to obtain such authorizations**

In order for the Company's companies to carry out their activities, it is necessary to obtain a series of government authorizations. The main required authorizations are listed below:

Concession

Public Service Concession is defined as the delegation of provision of specific services within the competence of the Union, States or Municipalities established by the corresponding Government through means of a contract. Within the electricity market, the Federal Government will be represented by MME or ANEEL, as a regulatory and supervisory body.

Federal Law No. 8.987, of February 13, 1995, or the Concessions Act, and Federal Law No. 9.074, of July 7, 1995, or Energy Concessions Act, which jointly regulated the provision of services related to energy, for which concessions are granted through bidding processes and formalized concession contracts. The Concessions Act establishes, among other aspects, the conditions and obligations that must be fulfilled by the concessionaire during the provision of energy services, in addition to defining the rights of consumers.

The concession agreements signed between the Government (Federal Government) and companies providing energy transmission and distribution services establish clear rules regarding tariffs, regularizations, continuity, safety, timeliness and quality of services and service provided to consumers. In a similar manner, it defines penalties for cases in which ANEEL's inspection body identifies irregularities.

Distribution concession agreements prioritize the market's comprehensive services, without any exclusion of low-income populations and areas of lower population density.

It also provides for the incentive to implement measures to combat energy waste and research aimed at the electricity sector.

Transmission concession agreements include clauses that establish a concession term of 30 years counted from their signature. These clauses establish that the more efficient the companies are in maintenance and operation of transmission facilities, preventing downtime for any reason, the better their revenue will be.

Generation concession contracts must strictly observe the provisions of the contract and related legislation. Each concession agreement includes specific clauses for each project, such as, for example, the type of concession (which may be of public service or use of public assets), grant date, the capacity granted and a clause that provides for the possibility of extension upon a request from the generator, if there is interest in doing, and at the discretion of the government, which is not defined on a priority basis. Within the legislative framework, there is a succession of several laws, from Federal Laws no. 8.987/1995, no. 9.074/1995, no. 12.783/2013 and 13.360/2016, which provided for rules for granting and extending concessions and permits for public services and other measures.

Penalties and Termination of Concession

If the obligations provided for in the concession agreement are not complied with, based on the laws and rules applicable to the business, ANEEL may impose penalties by initiating punitive administrative proceedings, such as:

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- warnings;
- fines for infringement, limited to 2% of the concessionaire's revenue corresponding to the last twelve months prior to the issuance of the Notice of Infraction;
- embargo on the construction of new facilities and equipment;
- restrictions on the operation of existing facilities and equipment;
- temporary suspension of participation in bidding processes for new concessions, which may affect the controlling shareholder, shareholders and subsidiaries, affiliates or related companies under the terms of ANEEL Resolution No. 846/2019;
- ANEEL's intervention in administration of the defaulting concessionaire; and
- forfeiture of the concession;
- Obligation to do; and
- Obligation to refrain from acting.

Penalties that may be imposed in case of violation of these obligations include warnings and impositions of fines, the amount of which may total up to a maximum of 2% of the Company's Net Operating Revenue (ROL) or Permitted Annual Revenue (RAP, for Transmitters that are not in operation) occurring during the last 12 (twelve) months prior to the drawing up of the act, for violation, more percentages for aggravating factors. Percentages for mitigating factors are subsequently reduced.

ANEEL may also intervene in the concession, as provided for in Federal Law No. 12.767, of December 27, 2012, and appoint an intervening party will hold full management powers over the concessionaire's operations and assets and have an exclusive prerogative to call a general meeting in cases it deems appropriate. Once the intervention has been declared and the right to a fair hearing has been assured, ANEEL will initiate, within 30 days, an administrative proceeding to prove the determining causes of the measure and determine responsibilities, which must be completed within a period of up to 1 year.

ANEEL may also propose to the Federal Government - the declaration of forfeiture of the concession before its end date when, for example, there is non-compliance with legal or contractual obligations. Declaration of forfeiture will be preceded by a Notice (IT) and, if the Company's non-performance is proven, ANEEL may propose declaration of forfeiture of the concession to the Federal Government.

Regarding the indemnity for the reversal of the assets linked to the service, with the advent of Provisional Measure No. 579/2012 (converted into Federal Law No. 12.783/2013), the methodology of the new replacement value ("VNR") began to be adopted by ANEEL, substituting the methodology for the historical cost of assets. Nevertheless, it is not possible to state the methodology that they will be applied by ANEEL for the indemnity upon termination of the Company's concessions and whether the amount of the indemnity will be sufficient to reimburse all investments made by the Company in the concession.

As a result, if any indemnities to be paid by the Government to the Company for these reversals are less than the market value of the reversed assets, such restrictions may significantly decrease amounts that the Company's creditors would receive in the event of liquidation.

Authorizations given to independent electricity producers, which must follow the provisions of Federal Decree 2.003/1996 and authorizing acts, are also subject to compliance with specific regulations, inspections and penalties imposed by ANEEL.

In 2016, ANEEL made adjustments to distributor concession contracts, highlighting the following aspects. However, those that hold a current contract, do not have an obligation to carry out the amendment.

a) Concession Area Grouping

Regulatory Ordinance No. 1.003/2022 regulated criteria for concession areas served by distributors subject to common corporate control to be grouped, pursuant to Federal Law No. 9.074, of July 7, 1995, with the unification of the respective contractual terms, and the tariff treatment in the new concession area, as well as unification of the respective contractual terms, upon a request being sent to ANEEL by August 31 of the year prior to the effective grouping. The Ordinance presented characteristics of the concessions that will be grouped, the operation chosen for the corporate reorganization and a justification for the grouping regarding its operational and economic rationality. ANEEL will resolve on unification as of January 1 of the year

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following the request. This resolution also defines that the base date for adjustments and revisions of the grouped concessionaire will be the base date for the most recent tariff process provided for among the original concessionaires during the first year of the grouping.

b) Amendment to the Concession Agreement

In August 2016, ANEEL published Order No. 2.194/2016 under which it approved the draft amendment to the distribution concession agreement, of an optional nature, for concessionaires for which agreements were not extended under the terms of Law No. 12.783/2013. The agency's intent was to make improvements to the rule to make it possible for distributors that have not yet had their concessions extended to sign a new model for concession agreements. Distributors that fulfill these conditions may fully adhere to the new contract model, an instrument that may include a new date for carrying out tariff processes, which must be the subject of a specific public hearing for each concessionaire.

Distributors that have already signed the amendment to the concession agreement, Regulatory Ordinance No. 747/2016, published in December 2016, established criteria for limiting the distribution of dividends and payment of interest on shareholders' equity due to the violation of continuity indicators, since the amendment includes clauses related to the restriction of earnings.

Additionally, ANEEL published resolution 835/2018, which provides for changes to REN 716/2016, regarding the grouping of concession areas served by electric power distribution concessionaires subject to common corporate control and tariff treatment in the new concession area.

Economic-Financial Balance

According to the Federal Constitution and the Concessions Act, public service concessionaires are guaranteed a balance between costs and revenues throughout the term of the concession. This principle is known as economic-financial balance.

The main instrument for maintaining economic-financial balance is the alteration, whether positive or negative, of the tariffs for public electricity services, through annual tariff adjustments, ordinary revisions every four or five years and special revisions made at any time, provided that the imbalance is proven. Such processes are conducted by ANEEL, which, at the end of the process, proceeds with approval of the tariffs for the maintenance of the economic-financial balance or not.

Environmental licenses in distribution

Considering the essential nature of complying with environmental legislation, the Concessionaire may, depending on the voltage, extent and location, require, for the implementation of its projects, a request for Environmental Licenses and/or Authorizations, which are issued by the various competent bodies, at the municipal, state and federal levels, in order to ensure that all activities and projects are in compliance with legislation.

The licensing process for projects potentially causing environmental impacts is initially defined by the location, using Complementary Law 140/2011 as a guide for the attribution of the competent sphere for conducting the licensing municipality, state or union. To define the licensing entity, the specific legislation is used, which for the most part, with the exception of federal licensing, is consistent with the same principle for classifying a project in the face of whether licensing is needed.

As a result, it is a point of agreement for the concessionaire, that the framework according to Decree 14.024/12, approving the regulation of Federal Law 14.431/10 and 11.612/2009, and in Group E2.3 of its Single Annex, introduce the typology and size of projects subject to environmental licensing:

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CODE	TPOLOGY	UNIT OF MEASUREMENT	SIZE	POTENTIAL POLLUTER
E2.3	Construction of Electricity Distribution Lines > 69 Kv	Extension (Km)	Small > 20 < 150 Medium >= 150 < 750 Large >= 750	M

13.8 kV and 34.5 kV projects are exempt from licensing while 69 kV and 138 kV projects are subject to licensing when they present an extension greater than 20 km. Depending on environmental authorization, there may be a need for vegetation suppression and or other intervention that results in impact to protected areas or assets.

Taking the same legislation into account, electric power distribution projects subject to environmental licensing are, according to Art. 110 classified under classes 01 and 02, which characterizes them as subject only to Unified Licensing and integrates the phases of environmental feasibility, implementation and operation of the enterprise.

The licensing process is part of the Companies' routine, under which deadlines and renewal of documentation are periodically monitored, when necessary. To guarantee more effective results, the Company maintains a management system that allows for the control of licenses and/or other legal acts, as well as the conditions and actions needed to meet them.

Environmental licenses in generation and transmission

The environmental licensing process in Brazil was established under the National Environmental Policy in order to evaluate the implementation of activities that cause changes in the environment. The licensing process is conducted by the competent Environmental Agency that evaluates the environmental feasibility of projects. Licensing for the construction and operation of power plants, substations and transmission lines is divided into 3 stages:

- Preliminary License (LP) - attests to the project's environmental viability. In order to obtain an LP, which in most cases is applicable to the Issuer's business activities, it is necessary to prepare an Environmental Impact Study (EIA) that evaluates the project, its location, its impacts and proposes measures for its treatment.
- Installation License (LI) - authorizes the start of works. After receiving the Preliminary License, a Basic Environmental Project (PBA) must be prepared, which details the execution plan for environmental programs provided for in the EIA and compliance with the requirements established by the Environmental Agency.
- Operating License (OL) - authorizes operation of the project. Once works are completed, a report is prepared that proves completion of the environmental programs planned to reduce impacts or improve environmental quality in the region. After delivery of this report, the Environmental Agency conducts an inspection to evaluate execution of the programs provided for in the previous phases and establishes programs or activities that must be executed during operation of the project.

After commissioning, environmental permits must be renewed periodically. In the case of operating licenses, Resolution from the National Environmental Council ("CONAMA") No. 237/1997 and Complementary Law No. 1440/2011 determine that renewal must be requested at least 120 days before the expiration of the validity period, so that it is automatically extended until a definitive manifestation is received from the competent environmental agency regarding the request for revalidation. When mandatory, the absence of an environmental license or non-compliance with its conditions, regardless of whether or not activities are causing effective damage to the environment, will subject the concessionaire or permit holder to administrative sanctions that may culminate in fines of R\$500.00 to R\$10,000,000.00 in addition to criminal liability. Fines, embargo penalties, total or partial suspension of activities, demolition, in addition to the duty to repair any environmental damage, among others, must also be considered. It is important to note that

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these penalties are also applicable if the concessionaire or permit holder fails to meet conditions established in the respective environmental licenses.

Delays or refusals, on the part of the licensing environmental agencies, in the issuance or renewal of these licenses, as well as the impossibility of meeting requirements established by environmental agencies during the course of the environmental licensing process, may harm, or even prevent, depending on the specific case, installation and maintenance of projects.

Other Environmental Authorizations

In addition to environmental licensing, Brazilian legislation requires that other specific authorizations be obtained for certain activities, such as: (i) authorizations for vegetation suppression; (ii) authorization for the use of hazardous products; (iii) neighborhood impact study to evaluate use of the area, air quality and other aspects; and (iv) grants for the use of water resources, in the event that water is withdrawn (by artesian or surface wells) and effluent discharge into bodies of water. The implantation of projected objects in airspaces, for example for the implantation of wind turbines and transmission towers, may also be subject to authorization from the Air Force Command - COMAER. Failure to obtain such authorizations and grants, as well as the absence of preparation of such studies, may subject the Company to the penalties involving a warning, fine, embargo and prohibition of activities, according to the seriousness of the infraction, in addition to the duty to repair environmental damages, if applicable.

b. main aspects related to the issuer's compliance with legal and regulatory obligations related to environmental and social issues

In compliance with the statutory mandate imposed by the Company's shareholders, the Board of Directors developed the sustainable development strategy taking into account the inclusion of all Interest Groups in the Social Dividend. To this end, it seeks to: (i) provide a quality service through the use of energy sources that respect the environment, (ii) take advantage of the opportunities offered by the knowledge economy, and (iii) commit to the SDGs, especially in relation to objectives seven and thirteen, regarding the supply of clean and affordable energy and the fight against climate change, respectively.

For this purposes, the Group provides the following innovations; seeking out of new investments; promoting more efficient, sustainable and clean technologies; promoting growth and developing the talent and technical and social capacities of its professionals; works for people's safety and energy supply and striving to build a successful business project together with all participants in its value chain, sharing the achievements achieved with Interest Groups. In particular, the sustainable development strategy takes as a reference the principles of the SDGs and ensures the achievement of the following objectives:

- a) driving fulfillment of the Company's Purpose: to continue building, every day and in a collaborative manner, a healthier and more accessible electric energy model; and promoting the Group's three corporate values (sustainable energy, integrating and driving forces);
- b) promoting the participation, in the Company's business projects, of all Interest Groups, through the social dividend generated;
- c) favoring the achievement of the Group's strategic objectives, in order to offer a safe, reliable, and quality energy supply that respects the environment;
- d) improving the Group's competitiveness through the use of management practices based on innovation; development of professional relationships based on diversity, inclusion and a sense of belonging; the management of people that promotes equal opportunities and non-discrimination; productivity; profitability; efficiency; and sustainability;
- e) responsibly manage risks and opportunities, maximizing the positive impacts of its activity in the different territories in which the Group operates, and minimizing, to the extent possible, negative

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impacts, moving away from short-term approaches or that do not adequately consider the interests of all Interest Groups;

- f) fostering a culture of ethical behavior and increasing corporate transparency in order to generate credibility and trust in Interest Groups, which includes society in general;
- g) promoting relationships of trust with all Interest Groups, responding in a balanced and integrative manner to all groups and devoting special attention to local communities, in order to gather their views and expectations on possible relevant issues and thus be able to take them into account;
- h) contributing to recognition of the Group and to improvement of its reputation; and
- i) fostering information and communication in the different communities in which the Group operates, so that the Company is conceived as a suitable area for professional development from the point of view of its commitment to diversity and inclusion.

The creation of sustainable and shared value is the fundamental principle that must govern the Company's policies, strategy and operations, and supports the equitable retribution of all collectives that contribute to the success of the Group's business activities, including the social return on new investments and the generation of jobs and wealth for society, with a long-term vision, in search of a better future without compromising results. Its fundamental principles of action are developed in the Sustainable Management Policy and are summarized as follows:

- a) develop a business model based on environmentally sustainable, economically viable and socially inclusive models;
- b) establish instruments to strengthen the competitiveness of energy products supplied through efficiency in the processes of generation, storage, transportation, distribution and commercialization of energy. Therefore, the Company pays special attention to the excellent management of its processes and resources, using the instruments developed in the Quality Policy;
- c) implement measures to ensure the high quality of service and the safe and reliable supply of energy products;
- d) foster the reduction of the environmental impact of all activities developed by the Group striving to promote the rational and sustainable use of water; to participate in the fight against climate change and the development of clean energies that contribute to the decarbonization of the economy, preventing and/or minimizing contaminant emissions; and to improve the circularity of its activities and its suppliers;
- e) boost the responsible use of energy and the sustainable use of natural resources, promoting the minimization of impacts in line with the provisions of the Company's environmental policies and citizen awareness for the efficient consumption of products and services; and
- f) Strengthen the social dimension of the Group's activities and, in particular, respect for human rights as established by the Human Rights Respect Policy. The Group strives to improve the quality of life of individuals present in the communities in which it operates, promoting access to energy supply, paying special attention to economically disadvantaged customers or those in any other vulnerable situation.

Environmental Liability

Environmental liability may occur in three diverse and independent spheres: (i) administrative; (ii) civil; and (iii) criminal.

The three spheres of responsibility mentioned above are "diverse and independent" since, on the one hand, a single action from an economic agent can generate environmental responsibility at the three levels, with the application of sanctions across three different spheres.

On the other hand, the absence of liability in one of these spheres does not necessarily exempt the agent from liability in the others.

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(i) Administrative Liability

With regard to administrative liability, any act or omission that violates legal rules for the use, enjoyment, promotion, protection and recovery of the environment is considered an administrative environmental infraction.

According to Brazilian legislation (Federal Decree No. 6.514/2008), administrative infractions are punishable with: a warning; simple fine in the amount of up to R\$50 million; daily fine; seizure of the products and by-products subject to the infraction, instruments, equipment or vehicles of any nature used in the infraction; destruction or rendering of the product unusable; suspension of sale and manufacture of the product; embargo for works or activity and their respective areas; demolition of works; partial or total suspension of activities; and restriction of rights.

(ii) Civil Liability

Objective civil liability for damages caused to the environment and third parties is provided for in articles 3, 10 and 14 of Federal Law No.6.938/1981, as well as in paragraph 3 of art. 225 of the Federal Constitution of 1988.

Characterization of environmental civil liability as objective means that it is attribution to an economic agent depends only on the finding that an act or omission generated damage to the environment (causal link), regardless of the verification of fault (negligence, malpractice or recklessness) or intent of the agent. As a result, environmental civil liability is attributed, in principle, to the person responsible, whether directly or indirectly, for the activity causing environmental degradation (art. 3, IV, of Federal Law No. 6.938/1981).

Additionally, environmental civil liability involves joint and several liability among agents causing environmental damage. According to the theory of joint and several liability, one of the agents may be fully liable for the environmental damage, being responsible for a recourse action against the other causes of the damage, based on the principles that govern Brazilian environmental law.

As a result, both potentially polluting activities developed directly by the Company and its subsidiaries, as well as the contracting of third parties to carry out any service as part of projects, including, for example, the suppression of vegetation, the carrying out of earthworks and the treatment and final disposal of solid waste, do not exempt the Company and its subsidiaries from liability for any environmental damage caused by the contracted third parties, if they do not perform their activities in accordance with environmental standards.

Additionally, the Environmental Crimes Act provides for the possibility of disregarding legal personality, in relation to the legal entity causing the environmental infraction, whenever this is an obstacle to providing compensation for damages caused to the environment.

(iii) Criminal Liability

Criminal liability for damage to the environment in Brazil is based on Federal Law 9.605/98, which is known as the Environmental Crimes Act, which regulated article 225, §3, of the Federal Constitution of 1988.

The Environmental Crimes Act elects as responsible for conduct characterized as criminal those that in any way contribute to its practice. Each party is penalized to the extent of their guilt. Corporate officers, administrators and other individuals who act as agents or attorneys-in-fact of the Company, and contribute to the practice of environmental crimes attributed are subject to restrictive penalties of rights and deprivation of liberty.

This Law also provides for the liability of the legal entity, which will remain in place if the infraction is committed (i) by decision of its legal or contractual representative, or its administrative body, (ii) in the interest or benefit of the legal entity it represents.

The liability of the legal entity does not exclude that of individuals, defendants, co-defendants or participants, which often extends the responsibility of such acts to the members of the legal entities that have participated in such decisions or have been omissive when they could avoid the losses arising from them.

1.6 Relevant effects of state regulation

In relation to legal entities, the Environmental Crimes Act provides for the following possible penalties: I - fines; II - restriction of rights (such as: a. partial or total suspension of activities; b. temporary prohibition of establishment, work or activity; c. prohibition of contracting with the Government, as well as obtaining subsidies, grants or donations from the Government); and/or III - provision of services to the community (such as: a. costing of environmental programs and projects; b. execution of works for the recovery of degraded areas;

c. maintenance of public spaces; d. contributions to public environmental or cultural entities).

c. Dependence on patents, trademarks, licenses, concessions, franchises, royalty agreements relevant to the development of activities

In Brazil, ownership of a trademark is acquired exclusively through registration validly issued by the National Industrial Property Institute ("INPI"), the body responsible for the registration of trademarks and patents, and the holder is assured its exclusive use of the trademark throughout Brazil's national territory for a determined period of ten years, subject to successive renewals. During the registration process, the applicant is only given an expectation of ownership of the filed trademarks applied for the identification of their products or services.

Currently, the Issuer holds dozens of trademarks registered or in the process of registration in Brazil with the INPI, in the company's name or in the name of its subsidiaries and branches, such as "COELBA", "COSERN", "ELECTRO", "PERNAMBUCO", "BRASÍLIA", "NC ENERGIA", "TERMOPE" and "ITAPEBI", which are very relevant to its activities. The Issuer also holds several relevant domain names associated with such trademarks, as well as certain patents, industrial design and computer programs. Among the Issuer's computer programs, the following stand out: (i) GSE – CADASTRO (REGISTRATION), a database system where all elements of the distribution network of Neoenergia Coelba, Cosern and Pernambuco are stored, which include transformers, switches, circuit breakers, substations, among others; (ii) GSE-OPERAÇÃO (OPERATION), a system responsible for controlling the operations and occurrences of energy interruption, planned or emergency, of the electrical system of Neoenergia Pernambuco, Coelba and Cosern; and (iii) GSE – PROJETOS (PROJECTS), a system responsible for the registration of all expansion and maintenance projects of the electrical system of the distribution network of Neoenergia Pernambuco, Coelba and Cosern. The Neoenergia Group's Distributors (COELBA, PERNAMBUCO, COSERN and Elektro) have initiated a project aimed at replacing the Operation module with a market tool. The project is expected to be completed in 2026.

d. financial contributions, indicating the respective amounts, made directly or through third parties:

- i. in favor of holders of political office or candidates**
- ii. in favor of political parties**
- iii. to fund the exercise of influence in public policy decisions, notably in the content of regulatory acts**

Through express prohibition of its Code of Ethics, the Company has not made or not does it make financial contributions, either directly or through third parties, in favor of elected officials or candidates for political positions and in favor of political parties. The Company also does not fund the exercise of influence activities in public policy decisions, which is known as lobbying.

1.7 Relevant revenues in the issuer's home country and overseas

1.7. In relation to the countries from which the issuer obtains relevant revenue, identify:

a. revenue from customers assigned to the issuer's host country and their share of the issuer's total net revenue

During the last two fiscal years, the Issuer's revenue was 100% attributed to Brazil, the Issuer's home country, as shown below:

Revenue	Fiscal year ending in:	
	12/31/2024	12/31/2023
Net Revenue from customers assigned to the Issuer's home country (R\$ Million)	46,680	42,388
Share in the issuer's total net revenue (%)	100%	100%

Source: DFP

b. revenue from customers assigned to each foreign country and their share of the issuer's total net revenue

Not applicable. In the last two fiscal years, there was no revenue from foreign countries.

1.8 Relevant effects of foreign regulations

1.8. In relation to the foreign countries disclosed in item 1.7, describe relevant impacts arising from the regulations of these countries on the issuer's business

Not applicable. The Issuer is not subject to any foreign regulation of its activities.

1.9 Social environmental and corporate governance (ESG) information

1.9. With regards to environmental, social and corporate governance (ESG), indicate:

whether the issuer discloses ESG information in an annual report or other specific document for this purpose

Our performance in environmental, social, economic and governance aspects is reported annually, since 2004, in the Annual Sustainability Report. The content of the document includes the results in the financial and non-financial dimensions, as well as the risks and opportunities mapped and considered of interest to shareholders and other stakeholders.

a. the methodology or standard followed in the preparation of this report or document

Since 2010, we have adopted the standards of the Global Reporting Initiative (GRI) and, as of 2020, we have started to consider the standards of the Sustainability Accounting Standards Board (SASB) for the electricity sector and the recommendations of the Dow Jones Sustainability Index (DJSI). We still follow the Aneel Social-Environmental and Economic-Financial Report Preparation Manual. In 2021, we added the recommendations of the Task Force on Climate-Related Financial Disclosure (TCFD). TCFD was dissolved in 2023 and its recommendations incorporated into the standards of the International Sustainability Standards Board (ISSB), which developed two standards for the disclosure of financial information related to environmental, social and governance issues. It is the International Financial Reporting Standards IFRS S1 (on sustainability) and IFRS S2 (on climate) that already guide companies' financial disclosures. In Brazil, these two new standards will be mandatory from January 2026 for companies with shares traded on the stock exchange. The document also meets our commitments to the UN Global Compact and the Sustainable Development Goals (SDGs).

b. whether that report or document is audited or reviewed by an independent entity, identifying the entity in question, if applicable

Socio-environmental and governance information is consolidated under the Group's indicator management system, based on corporate procedures, environmental and quality standards and certifications. The report is verified by internal audit and the last document of 2024 was ensured by Deloitte Touche Tohmatsu Auditores Independentes Ltda. It is also certified by internal controls and approved by the Executive Board, Sustainability Committee, Audit Committee and Board of Directors. The Sustainability Committee analyzes the report within the scope of its authorizations and verifies whether the content of Non-Financial Information adheres to the Company's Sustainable Development strategy.

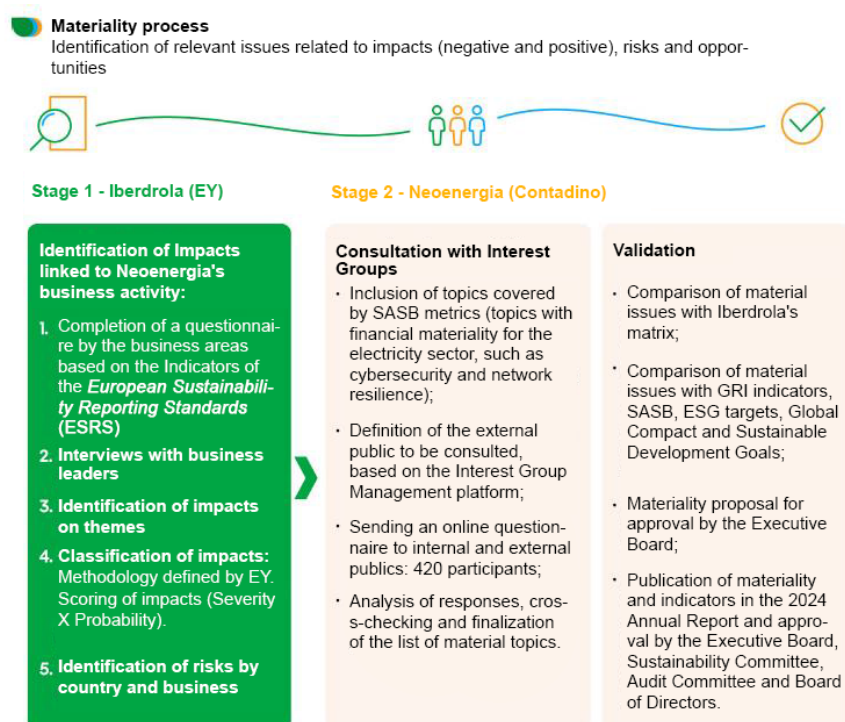
c. the page on the world wide web where the report or document can be found

[Neoenergia Reports – Neoenergia](#)

d. whether the report or document produced considers the disclosure of a materiality matrix and ESG key performance indicators, and material indicators for the issuer

The report addresses material issues identified in the materiality process carried out in 2024 with the support of two external consultants: EY and Editora Contadino. The guidelines of the 2021 Global Reporting Initiative (GRI) Standards and the concept of dual materiality (financial and non-financial impacts) and themes in accordance with the provisions of the European Sustainability Reporting Standards (ESRS) were used as a reference. We also observed the list of topics covered by the Sustainability Accounting Standards Board (SASB) metrics for the electricity sector.

1.9 Social environmental and corporate governance (ESG) information



MATERIAL THEMES GRI 3-2

Environmental Themes	Sub-themes
Climate changes	Adaptation to climate change
	Climate change mitigation
	Risks and opportunities
	Greenhouse gas emissions (GHG)
Water	Energy
Biodiversity and ecosystems	Capture, consumption and reuse
	Direct impacts that boost the biodiversity loss
Circular economy	Risks and opportunities
	Materials
Social themes	Waste
	Sub-themes
Social themes	Job
	Diversity, inclusion and equality
	Health and safety
	Capacity and education
Comunidades locais	Acesso à energia
	Clientes vulneráveis
	Eficiência energética
Eficiência e confiabilidade	Resiliência da rede
	Satisfação do cliente
	Uso seguro e eficiente de energia
	Qualidade
Governance themes	Sub-themes
Corporate culture	Risk management
	Ethics and integrity
	Innovation
	Economic-financial performance
	Sustainable finances
	Fiscal transparency
Supplier relations management	Human rights
	Supply chain responsibility
Cybersecurity and information privacy	Procurement practices

1.9 Social environmental and corporate governance (ESG) information

Environmental Theme	GRI Indicators
Climate Change	201-1, 201-3, 302-1, 302-5, 305-1, 305-2, 305-3, 305-4, 305-7, EU11, EU12.
Water	303-1, 303-2, 303-3, 303-4, 303-5.
Biodiversity and ecosystems	304-1, 304-2, 304-3, 304-4, EU13.
Circular economy	301-1, 306-1, 306-2, 306-3, 306-4, 306-5.

Social Theme	GRI Indicators
Working conditions	202-1, 401-1, 401-3, EX-EU14, EU15, EU17, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, EX-EU16, EU18, 404-1, 404-2, 405-1, 405-2, 406-1, 416-1, EU25.
Local communities	203-1, 411-1, 413-1, EX-EU19, EX-EU20, EU22, EX-EU23, EX-EU24, EU26, EU27, EU28, EU29, EU30.
Efficiency and reliability	EX-EU6, EX-EU7, EX-EU8, EU10, EU11, EU12, EX-EU21, EX-EU23, EX-EU24, EU26, EU27, EU28, EU29, EU30.

Governance Theme	GRI Indicators
Corporate culture	205-2, 205-3, 206-1, 207-1, 207-2, 207-3, 207-4, 408-1, 409-1, 410-1, 415-1.
Supplier relationship management	204-1, 308.1, 308-2, 407-1, 408-1, 409-1, 414-1, 414-2.
Cybersecurity and information privacy	418-1.

e. whether the report or document considers Sustainable Development Goals (SDGs) established by the United Nations and SDGs relevant to the issuer's business

The Report considers the company's commitment to the SDGs. We linked our business and sustainability strategy to the Global Compact Principles and the Sustainable Development Goals (SDGs), both of which are initiatives from the United Nations (UN) which engage companies under an agenda to eradicate poverty, promote prosperity and well-being for all and protect the environment. The decision-making processes are guided by the SDGs whose principles relate to the performance and daily work of our companies, rejecting actions that transgress and/or hinder them. The main focus of the actions centers SDGs 7 (clean and affordable energy) and 13 (global action against climate change), which are intrinsically related to the electricity sector.

f. whether the report or document considers recommendations of the Task Force for Financial Disclosures Related to Climate Change (TCFD) or recommendations of financial disclosures from other recognized entities that are related to climate issues

In 2021, we added to the Report the recommendations of the Task Force on Climate-Related Financial Disclosure (TCFD). TCFD was dissolved in 2023 and its recommendations incorporated into the standards of the International Sustainability Standards Board (ISSB), which developed two standards for the disclosure of financial information related to environmental, social and governance issues. It is the International Financial Reporting Standards IFRS S1 (on sustainability) and IFRS S2 (on climate) that already guide companies' financial disclosures.

1.9 Social environmental and corporate governance (ESG) information

- g. if the issuer carries out inventories of greenhouse gas emissions, indicating, if applicable, the scope of inventoried emissions and the page on the world wide web where additional information can be found**

Since 2020, we have annually released the inventory of greenhouse gases. The inventories are independently audited, with transparent information that demonstrates our strategy aimed at decarbonizing the economy and are available on the company's website:

[Greenhouse Gas Inventory - Neoenergia](#)

- h. explanation from issuer on the following conduct, if applicable**
- i. non-disclosure of ESG information**
 - ii. failure to adopt a materiality matrix**
 - iii. failure to adopt key ESG performance indicators**
 - iv. failure to conduct an audit or review of the ESG information disclosed**
 - v. failure to consider SDGs or adopt recommendations related to climate issues, issued by the TCFD or other recognized entities, under ESG information disclosed**
 - vi. failure to carry out inventories for greenhouse gas emissions**

Not applicable.

1.10 Information on government-controlled (private) companies

1.10. Indicate whether the issuer is a government-controlled company:

a. public interest that justified its creation;

It does not apply because the Company is not a government-controlled company.

b. issuer performance in compliance with public policies, including universalization targets, indicating:

- government programs executed during the previous fiscal year, those defined for the current fiscal year, and those planned for upcoming fiscal years, criteria adopted by the issuer to classify this performance as being developed to meet the public interest indicated in item "a"
- regarding the public policies referred to above, investments made, costs incurred and the origin of the funds involved - company cash generation, transfer of public funds and financing, including sources of funding and conditions
- estimate of impacts of the public policies referred to above on the issuer's financial performance or declaration that no analysis of the financial impact of the public policies referred to above has been carried out

It does not apply because the Company is not a government-controlled company.

c. pricing process and rules applicable to tariff fixing

It does not apply because the Company is not a government-controlled company.

1.11 Acquisition or sale of relevant assets

1.11 - Indicate the acquisition or sale of any relevant asset that does not constitute normal operation under the issuer's business activities

Not applicable. During the current fiscal year, there was no sale or acquisition of relevant assets made outside the normal operation in the Company's business.

1.12 Corporate Operations/Capital Increase or Reduction

1.12. Indicate mergers, spin-off, incorporation, incorporation of shares, capital increase or reduction involving the issuer and the documents in which more detailed information can be found.

On March 13, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte – COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia's Board of Directors approved the launch of a public offering for the acquisition of common shares and Class "A" and Class "B" preferred shares, for the conversion of registration from issuer Category A to Category B of Neoenergia Cosern ("Registration Conversion OPA" or "OPA") and the application for registration of the OPA was submitted to CVM and B3 S.A.

– Brasil, Bolsa, Balcão, accompanied by a draft of the OPA Bid Notice. Registration Conversion Offer is intended for use in the acquisition of up to the entirety of all outstanding shares issued by Neoenergia Cosern, representing approximately 6.89% of the total shares issued by Neoenergia Cosern and will be launched at the price of R\$13.73 (thirteen reais and seventy-three centavos) per ON; R\$15.10 (fifteen reais and ten centavos) per PNA and R\$15.10 (fifteen reais and ten centavos) per GNP, to be paid in national currency to shareholders adhering to the Registration Conversion Offer. The launch of the OPA and its effectiveness are subject to registration with the CVM and B3.

On March 28, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte – COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia COSERN received a request made by a shareholder holding more than 10% of the outstanding shares for the convening of a special meeting, pursuant to art. 4-A of Federal Law No. 6.404/76, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of issued shares of common stock and classes "A" and "B" shares of preferred stock ("Request for Call of Meeting"), within the scope of the public offering for the acquisition of shares announced by Neoenergia, aiming at the conversion of registration of Neoenergia Cosern from a publicly-held company category "A" to "B" ("OPA"). Neoenergia Cosern's Board of Directors will meet in a timely manner to consider the Request for Call of Meeting received and deliberate on the matter. As a result of the Request for Call of a special meeting formulated, the process of registering the OPA before the CVM was suspended, pursuant to art. 28, item I, of CVM Resolution No. 85/22.

On April 4, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte – COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that the Board of Directors of Neoenergia COSERN met and approved the convening of a special meeting of shareholders holding outstanding shares, pursuant to art. 4-A of Law no. 6.404/76 and art. 28 of CVM Resolution No. 85/22, to resolve on the realization of a new valuation of Neoenergia Cosern, for the purpose of determining the value of shares of common stock and classes "A" and "B" shares of preferred stock issued by Neoenergia Cosern ("Special Meeting" and "New Report"), within the scope of the public offering for the acquisition of shares announced by Neoenergia aiming at the conversion of Neoenergia Cosern's registration as a publicly-held company category "A" to "B" ("OPA"). The Special Meeting was called in response to a request made by the minority shareholder Uptick Participações S.A., holder of more than 10% of Neoenergia Cosern's outstanding shares, pursuant to art. 4-A of Law no. 6.404/76 ("Request for Call of Meeting").

On April 29, 2024, Companhia Energética do Rio Grande do Norte - COSERN published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing the results of the Special Meeting held exclusively in person at COSERN's headquarters. Uptick Participações S.A., the only minority shareholder holding outstanding shares present at the Special Meeting, approved the new valuation to be carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda., to determine the value of the Company's shares for the purposes of the OPA.

On May 31, 2024, Neoenergia and Companhia Energética do Rio Grande do Norte - COSERN jointly published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>)

1.12 Corporate Operations/Capital Increase or Reduction

indicadores/documentos-cvm/) informing its shareholders and the market in general that Neoenergia's Board of Directors met and decided to proceed with the OPA at the new price determined in the New Appraisal Report carried out by the appraiser Grant Thornton Corporate Consultores de Negócios Ltda.

On August 21, 2024, Neoenergia acquired, through a Public Offering of Shares for Registration Conversion and in an auction held at B3, 8,193,221 ONs, 1,325,007 PNAs and 1,186,304 PNBs, representing 6.37% of the share capital of Companhia Energética do Rio Grande do Norte – COSERN and on August 29, 2024, the conversion of registration to Category B of Companhia Energética do Rio Grande do Norte – COSERN was approved by the Brazilian Securities and Exchange Commission. Finally, as provided for in the Public Offering Notice for Registration Conversion, the Extraordinary General Meeting, held on September 16, 2024, approved the redemption and cancellation of all shares issued by Neoenergia COSERN that remained outstanding after the auction of the Registration Conversion OPA, totaling 654,410 ONs, 173,920 PNAs and 80,978 PNBs issued by Neoenergia COSERN, representing 0.54% of its total share capital.

With the completion of the redemption on September 26, the new total shares of Neoenergia Cosern is 129,091,809 ONs, 20,432,208 PNAs and 17,640,703 PNBs.

On February 5, 2025, Neoenergia published a Statement of Relevant Information (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia, EDF Brasil Holding S.A. (“EDF”) and STOA S.A. (“STOA”) entered into a Share Purchase and Sale Agreement and other Agreements, where Neoenergia will sell to EDF and STOA (or to a company controlled by them) all shares of the share capital of Geração Céu Azul S.A. (“GCA”), which, in turn, holds a 70% (seventy percent) interest in Consórcio Empreendedor Baixo Iguaçu (“CEBI”). CEBI operates the Baixo Iguaçu Hydroelectric Power Plant, located in Paraná, with an installed capacity of 350 MW and 172 MWm of physical guarantee (245 MW and 120 MWm for 70%, respectively). The completion of the transaction is subject to certain conditions precedent usual to this type of transaction, including approval by the Administrative Council for Economic Defense (Cade), competition defense authorities with jurisdiction over the parties, the National Electric Energy Agency (“Aneel”) and GCA's financing agents. The transaction is also subject to the possible exercise of the preemptive right by Copel Geração e Transmissão S.A., which holds the remaining interest in CEBI.

1.13 Shareholders' agreements

1.13. - Indicate the execution, termination or modification of shareholders' agreements and the documents in which more detailed information can be found

The Company's shareholders' agreement was entered into on June 7, 2017 and became effective as of August 24, 2017, as amended, respectively, on November 1, 2017, May 6, 2020 and April 6, 2021. The agreement is currently in force between Iberdrola Energia S.A. and Caixa de Previdência dos Funcionários do Banco do Brasil ("Previ"), with Neoenergia acting as consenting intervening party.

Neoenergia's Shareholders' Agreement is filed at its headquarters, on the IR website (<https://ri.neoenergia.com/governanca/acordo-de-acionistas>) and at the Brazilian Securities and Exchange Commission ("CVM").

1.14 Significant changes in business conduct

1.14 - Indicate significant changes in the manner in which the issuer conducts business

Not applicable. There was no significant change in the manner in which the Company's business was conducted.

1.15 Material contracts entered into by the issuer and its subsidiaries

1.15 - Material Contracts Entered into by the Issuer and its Subsidiaries Not Directly Related to its Operating Activities

Not applicable, given that the Company has not entered into contracts unrelated to its operating activities.

1.16 Other relevant information

1.16 - Other relevant information

Luz para Todos (Light for All)

Program – PLPT

The Light for All Program was instituted by the Federal Government with the objective of providing electricity service to the installment of the rural and residential low-income population without access to this public service. With the publication of Decree No. 11,111, of June 29, 2022, the term of the Light for All Program was again extended until December 2026.

Currently, Neoenergia Coelba manages the largest rural electrification program in the country, with an accumulated investment of about R\$ 8.0 billion, with financial participation of the Distributor, the Federal Government and the State Government, reaching the mark of 719 thousand connections.

Light for All Program	
until 2009	353,209
from 2010 to 2015	209,453
in 2016	21,629
in 2017	19,439
in 2018	21,716
in 2019	26,034
in 2020	17,644
in 2021	16,966
in 2022	18,256
in 2023	8,782
in 2024	6,463
1Q24	1,386
2Q24	2,081
3Q24	1,072
4Q24	1,924
Total Connections performed	719,591

2.1 Financial and equity conditions

2.1 - Directors should comment on:

The financial information contained in items 2.1 to 2.11 must be read in conjunction with (i) the audited consolidated financial statements for the fiscal years ended December 31, 2024, 2023 and 2022 and their respective explanatory notes. The audited financial statements were prepared in accordance with the International Financial Reporting Standards ("IFRS"), issued by the "International Accounting Standards Board - IASB", and the accounting practices adopted in Brazil, which comprise the accounting practices provided for in Brazilian corporate law and the pronouncements, guidelines and interpretations issued by the Accounting Pronouncements Committee - CPC and approved by the CVM and the Federal Accounting Council ("CFC").

The following information was evaluated and commented by Neoenergia's Directors. Thus, the evaluations, opinions and comments of the Directors, presented herein, reflect the vision and perception of the Directors about Neoenergia's activities, business and performance, as well as aim to provide investors with information that will help them compare our financial statements for the fiscal years ended December 31, 2024 and 2023.

a. general financial and equity conditions

Neoenergia's Executive Board regularly reviews the main liquidity and operational metrics described below to assess our business.

	Year ended December 31	
	2024	2023
Net Profit	3,635	4,461
EBITDA ⁽¹⁾	12,517	12,359
Shareholders' equity	32,747	30,076
Gross debt ⁽²⁾	51,605	47,181
Net debt ⁽³⁾	43,220	39,146
Cash and cash equivalents (considers cash and cash equivalents and securities) ⁽⁴⁾	8,385	8,035
Net debt/gross debt ratio + Shareholders' equity ⁽⁵⁾	0.51	0.51

(1) EBITDA (Earnings Before Interest, Income Taxes including Social Contribution on Net Income, Depreciation and Amortization) is a non-accounting measurement prepared by the Company, in accordance with CVM Instruction No. 156/22, reconciled with its financial statements and/or Quarterly Information – ITR. EBITDA consists of the Company's net income, plus net financial income, income tax and social contribution, and depreciation and amortization costs and expenses. EBITDA is not a measure recognized by accounting practices adopted in Brazil or by International Financial Reporting Standards ("IFRS"). EBITDA does not represent cash flow for the periods presented, should not be considered as an alternative net income, nor is it a substitute for cash flow as a liquidity indicator. It can also not be considered for the calculation of dividend distribution. EBITDA does not have a standard meaning and may not be comparable to measures with similar securities provided by other companies. For reconciliation of EBITDA to net income, see section "2.5 - Non-accounting measurements - Reconciliations between the amounts disclosed and the amounts of the financial statements".

(2) Gross debt refers to the sum of the balance of loans and financing (including charges), debentures and derivative financial instruments, net (current and non-current). For reconciliation of gross debt, see section "2.5 – Non-accounting measurements - Reconciliations between the amounts disclosed and the amounts of the financial statements".

(3) Net debt corresponds to gross debt deducted from the balance of cash and cash equivalents and securities (current and non-current). Net debt is not a measure of financial performance, liquidity or debt recognized by accounting practices adopted in Brazil or by the International Financial Reporting Standards (IFRS), issued by the International Accounting Standard Board (IASB) and has no standard meaning. Other companies may calculate net debt differently from the Company. The Company's management understands that the measurement of Net debt is useful in assessing the degree of financial leverage. For reconciliation of net debt, see section "2.5 – Non-accounting measurements - Reconciliations between the amounts disclosed and the amounts of the financial statements".

(4) Ratio represented by net debt divided by the sum of net debt with consolidated shareholders' equity.

(5) Ratio represented by net debt divided by EBITDA for the last 12 months.

2.1 Financial and equity conditions

The Executive Board assesses that the Company has presented in the last three fiscal years sufficient financial and equity conditions to implement its business strategies, as well as to fulfill its short and medium term obligations with the regulatory body.

Investments were made over the last 3 fiscal years to: (i) complete an expansion cycle of the conventional and renewable generation segments; (ii) expand the distribution network to meet market expansion and improve quality standards and operational efficiency, as well as to combat commercial and technical losses, and (iii) implement transmission projects. In the same period, despite an adverse macroeconomic and political context, the company showed an improvement in leverage indicators, measured by the ratio between net debt and EBITDA, and its ability to honor financial commitments, measured by the ratio between EBITDA and financial results.

Despite a challenging macro scenario from the 2nd half of 2024 in Brazil, Neoenergia met its objectives and executed its investment plan while preserving the robustness of the Balance Sheet and maintaining its level of leverage.

We have remained committed to advancing environmental, social and governance (ESG) management, focusing on the 30 goals we challenge ourselves to achieve by 2030.

Increasingly committed to the development of our society and equity in our company, in 2024 we celebrated the historic milestone of more than 1,000 women graduated from our School of Electricians since the beginning of the project. In 2024 alone, 400 more students graduated, of which more than 50% were women. Our School of Electricians project was even recognized in 2024 with the first place in the 'Processes' category of the ECO Award granted by Amcham (American Chamber of Commerce for Brazil).

The safety of our employees remains our main pillar. We conducted more than 49,000 field inspections (+1% vs. 2023) and 360 contractor audits (+32% vs. 2023). In addition, we reinforced our Safe Community Program, which reached 124 million people this year (+50% vs. 2023) through communication actions with disclosures on TV, radio and digital communication, in addition to allocating energy efficiency resources for educational and cultural initiatives aimed at children and adolescents.

As always, our employees continue to be the protagonists of our results, a reflection of engaged people and a great work environment. This year, we were recognized by Great Place to Work as the best company in the electricity sector to work for and were among the Top 20 best companies to work for in Brazil. We were also recognized as the largest company in the energy sector in Brazil in the Valor 1000 ranking.

Our sustainable performance keeps us in important indexes, such as ISE and IDiversa, of B3, which facilitated the contracting of R\$10.7 billion in green lines throughout 2024, 87% of the total financing disbursed. It also allows us to follow the ten principles of the Global Compact, which deal with human rights, labor rights, the environment and anti-corruption, which guide our activities.

Fiscal Year ended on December 31, 2024

In 2024, EBITDA was R\$3,077 million in 4Q24 (+8% vs. 4Q23) and R\$12,517 million in 2024, in line with 2023. Adjusted EBITDA, without VNR, IFRS and Corporate Operations, was R\$2,838 million in 4Q24 (-6% vs. 4Q23) and R\$10,571 million in 2024, in line with 2023.

2.1 Financial and equity conditions

Operating expenses totaled R\$1,129 million in 4Q24 (+11% vs. 4Q23) and R\$4,240 million in 2024 (+6% vs. 2023). It is worth noting that 4Q23 was impacted by the one-off effects of the reversal of the health plan at Neoenergia Coelba (+R\$ 50 million) and the reversal of litigation at Neoenergia Brasília (+R\$ 39 million). Disregarding these effects, the variation is +2% vs. 4Q23 and +4% vs. 2023, below inflation and absorbing the increase in the number of customers, confirming cost discipline.

We maintained our sustainable growth strategy in 2024 based on a robust quality plan and discipline in capital allocation: our investments totaled R\$9.8 billion, 10% above the previous year, concentrated mainly in distribution and transmission networks.

In Distribution, we invested more than R\$5.5 billion, increasing our asset base, with a continuous focus on better service to our 17 million customers and greater resilience of our networks. We also announced a broad and detailed Investment Plan until 2027 for our distributors, reinforcing our commitment to our customers and to society in the regions where we operate. Always with the customer at the center of our actions and in order to further improve our service, in 2024 we created a board dedicated exclusively to the Customer Experience, opened 37 new in person service stores and made improvements to our APP, which now centralizes about 40 features/services in a single app.

It was also a year of important progress in relation to the process of Renewal of Distribution Concessions, with the approval in June, by the President of the Republic, of a Decree authorizing the early renewal and defining the main guidelines of the new concession period and the opening in October by ANEEL of the Public Consultation on the draft contract.

Still in the Distribution business, we completed the Public Offer for Acquisition (OPA) of Neoenergia Cosern's shares on the Stock Exchange (B3) and now hold a 100% equity interest in the Company, simplifying our corporate structure and increasing investment in a distributor that is a market reference and that annually brings important results to the group, reinforcing our commitment to generating value for our shareholders.

In Transmission, we invested R\$4.1 billion and delivered the Itabapoana, Estreito and Paraíso projects, in addition to important stretches of Morro do Chapéu, Guanabara and Vale do Itajaí, adding about R\$300 million of new Annual Permitted Revenue (RAP) and closing the year with R\$1 billion of RAP. With this, we are moving towards the end of this investment cycle in 2025, when we will reach about R\$1.9 billion in RAP. It is also worth mentioning the capital discipline presented by the Group in the transmission auctions promoted in 2024.

In Renewables, we had our first full year with all assets in operation after the end of the wind and solar investment cycle, all with an availability index higher than planned.

In Liberalized, we were able to anticipate by 21 months the contract arising from the Capacity Reserve Auction of the Neoenergia Termopernambuco gas thermal plant, in another operation that adds value to our shareholders and contributes to the stability of the country's energy system.

Liquidity Ratios	Year ended December 31	
	2024	2023
Current liquidity (current assets/Current Liabilities)	1.22	1.07
Dry liquidity (current assets - inventories/Current Liabilities)	1.22	1.07

Considering that Neoenergia has liquidity ratios compatible with the sector, the Executive Board understands that the company has the financial and equity conditions to continue its activities.

2.1 Financial and equity conditions

b. capital structure

The Company's capital structure (consolidated) had the following development in the last two fiscal years:

Capital Structure	Year ended December 31			
	2024		2023	
	R\$	%	R\$	%
Third Party Capital	76,794	70.11%	69,036	69.65%
Equity	32,747	29.89%	30,076	30.35%
Total	109,541	100%	99,112	100%

Note 1: Third Party Capital considers Current and Non-Current Liabilities. Equity considers the value of Consolidated Shareholders' Equity.

At the end of 2024 and 2023, the participation of third parties represented 70.11% and 69.65% of the Company's total liabilities, respectively, reflecting investments in organic growth, acquisitions and installation of new equipment in existing units.

i. redemption possibilities

There is no possibility of redemption of shares or quotas provided for in the Company's Bylaws.

ii. formula for calculating the redemption value

Not applicable, as there is no pre-established calculation formula for calculating the redemption value of shares or quotas.

c. ability to pay in relation to financial commitments made

The board understands that the quality of its portfolio of assets, results and equity situation recorded in recent years provides full ability to access the credit market ensuring the necessary liquidity to meet its short and medium term obligations, related and appropriate to the conduct of its operations and investment activities necessary to comply with its strategic plan.

On December 31, 2024, the total balance of cash and cash equivalents and current and non-current securities of the Company was R\$ 8,385 million, compared to R\$ 8,035 million on December 31, 2023.

The Company's gross debt as of December 31, 2024 was R\$51,605 million and as of December 31, 2023 was R\$47,181 million. The Company's net debt on December 31, 2024 was R\$43,220 million and on December 31, 2023 was R\$39,146 million.

R\$ MM	2024	%	2023	%
Short Term	6,948	13.46%	9,277	19.66%
Loans	5,649	-	6,195	-
Debentures	1,852	-	2,756	-
Financial Instruments	(553)	-	326	-
Long Term	44,657	86.54%	37,904	80.34%
Loans	23,169	-	23,229	-
Debentures	21,929	-	13,703	-
Financial Instruments	(441)	-	972	-
Gross Debt	51,605	100.00%	47,181	100.00%
Cash and cash equivalents	(8,385)	-	(8,035)	-
Net Debt	43,220	-	39,146	-

2.1 Financial and equity conditions

As of December 31, 2024, Neoenergia's average debt term was 6.30 years, longer than the previous year, 2023 (5.20 years). The company and the group's companies used funds from commercial banks, debenture issues and development agencies to finance their investment plans and the need for working capital.

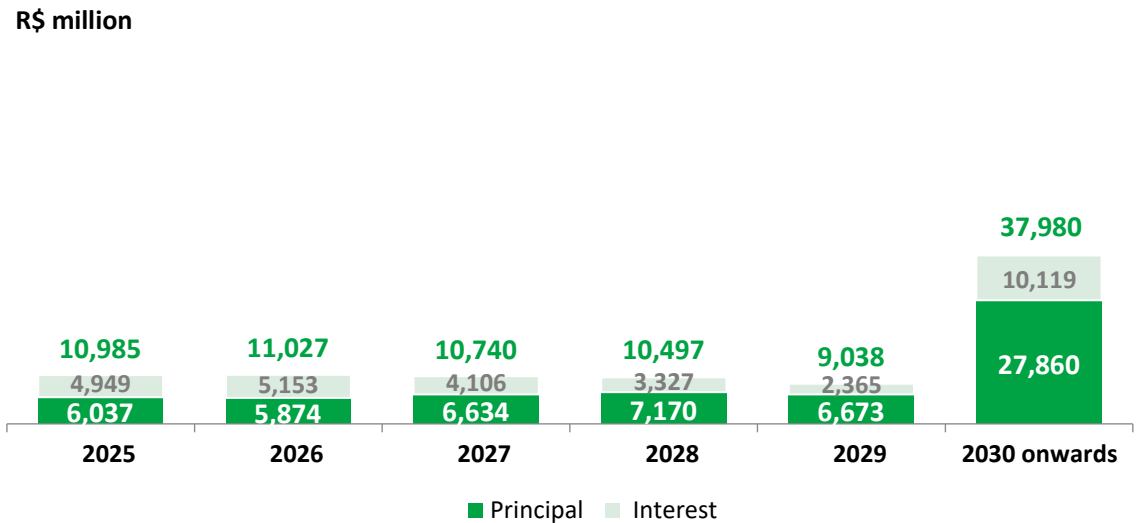
As of December 31, 2024, the Company held 75% of loans, financing and debentures in national currency and 25% in foreign currency. Of the total gross debt, 55% is indexed to the CDI, 43% is linked to the IPCA and 2% to the TJLP. All loans, financing and issuance of debentures were used to finance investments in the Company's segments and to support any working capital needs.

Given the significant investments in energy distribution, generation and transmission and the consequent need for working capital financing, our current liabilities totaled R\$20,470 million on December 31, 2024 and R\$21,699 million on December 31, 2023.

Considering (i) the lengthening of the terms of loans and financing (ii) the deconcentration of maturities, with alignment of the debt profile with the business cycles and (iii) the broad access to the capital market and commercial banks and promotion for financing working capital and investments, the directors conclude that the Company has a solid capacity to comply with its financial commitments to suppliers, governments, shareholders and employees, in addition to guaranteeing its investments, in the short and long term.

The chart below shows the schedule of maturities of principal and interest on the debt (in millions of reais), using the future market curves for the indexes and currencies linked to the Company's indebtedness on December 31, 2024. Therefore, the information presented below differs from the maturity schedule presented in the financial statements of December 31, 2024, which considers the indexes and currencies realized at the end of the period and not the market projections:

Debt maturity schedule (in R\$ million)



The table below shows the total amount of debt, segregating derivative instruments and by maturity range, corresponding to the remaining contractual period on December 31, 2024:

2.1 Financial and equity conditions

	Principal	Interest	Instruments derivatives	Total
2025	7,008	4,040	(63)	10,985
2026	6,687	4,363	(24)	11,026
2027	7,431	3,641	(332)	10,740
2028	7,572	3,010	(83)	10,499
2029	7,499	2,120	(582)	9,037
Between 2030 and 2034	18,095	5,753	(1,621)	22,227
Between 2035 and 2039	6,405	2,960	(315)	9,050
2040 onwards	5,693	1,012	-	6,705
Total	66,390	26,899	(3,020)	90,269

We believe that our ability to pay financial obligations is evidenced, among other things, by the ratings assigned to us and our subsidiaries.

On December 20, 2023, Standard & Poor's - S&P raised the corporate credit ratings assigned to the Company and its subsidiaries (Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern) from 'BB-' to 'BB' on the Global Scale, with a stable outlook and reaffirmed the 'brAAA' rating on the national scale. This movement was a reflection of the increase in Brazil's sovereign rating, due to the approval of the Tax Reform.

On March 27, 2024, Standard & Poor's – S&P reaffirmed the rating attributed to Neoenergia and its distributors at "BB" on the Global Scale and 'brAAA' on the Brazilian National Scale, limited to the sovereign rating.

The table below shows the evolution of the ratings on the national scale of corporate credits attributed by S&P to the Company and its subsidiaries, in addition to the ratings attributed to the issuance of debentures of the generators and NC Energia, as well as the evolution of the ratings on the national scale of corporate credits attributed by Fitch to Neoenergia Elektro Redes, in addition to the issuance of debentures of the generators.

	Corporate Rating - National Scale (Long Term)	2023	2024
Standard & Poor's Rating –	NEOENERGIA	AAA	AAA
	Perspective	Stable	Stable
	NEOENERGIA COELBA	AAA	AAA
	Perspective	Stable	Stable
	NEOENERGIA PERNAMBUCO	AAA	AAA
	Perspective	Stable	Stable
	NEOENERGIA COSERN	AAA	AAA
	Perspective	Stable	Stable
	NEOENERGIA ELEKTRO REDES	AAA	AAA
	Perspective	Stable	Stable
	ITAPEBI (Issue Rating)	-	AA+
	TERMOPERNAMBUCO (Issue Rating)	-	-
Fitch Rating	NC Energia (Issue Rating)	-	-
	NEOENERGIA ELEKTRO REDES	N/A	N/A
	Perspective	N/A	N/A
	Calango 6 (Issue Rating)	N/A	N/A
	Lagoa 1 (Issue Rating)	N/A	N/A

d. sources of financing for working capital and for investments in non-current assets used

To make investments in non-current assets and meet its working capital needs, the Company mainly uses the flow of dividends received from operating companies and, eventually supplemented with financing from third parties.

2.1 Financial and equity conditions

The Company and its subsidiaries have as their financial policy to seek the financing of investments from capital markets, national and international commercial banks, multilateral organizations and national and international development agencies, such as BNDES (Brazilian Development Bank), BNB (Banco do Nordeste), BASA (BANCO DA AMAZÔNIA) EIB (European Investment Bank), EDC (Export Development Canada), IFC (International Finance Corporation), JICA&MUFG, among others.

Through Law 12,431, the Company and its subsidiaries have also been financing themselves through the issuance of infrastructure debentures for generation, transmission and distribution projects. In 2022, the Company raised R\$ 550 million with R\$ 4131 linked to working capital. In 2023, the Company contracted a financing with the Official Credit Institute (ICO), of Spain, in the total amount of USD 100 million (R\$ 475 million), this contract being a Super Green Loan with the main purpose of contributing resources to the transmitter Neoenergia Morro do Chapéu. The amount was fully disbursed in July 2023. This was the Neoenergia Group's third Super Green Loan, and the first backed by a transmission project in Brazil. In 2024 there were no new hires for Neoenergia Holding.

2.1 Financial and equity conditions

Below we present the fundraising for the group in 2024:

Company (In R\$)	Modality	Due date	Indexers	Amount Raised
Debt Contracts in the International Market				
Dollar				
Afluente T	4,131	12/10/2026	CDI	30,000
Neoenergia Coelba	4,131	03/16/2026	CDI	200,000
Neoenergia Coelba	4,131	04/04/2025	CDI	700,000
Neoenergia Elektro	4,131	06/21/2027	CDI	200,000
Neoenergia Elektro	4,131	09/13/2027	CDI	200,000
Neoenergia Brasília	4,131	09/13/2027	CDI	200,000
Average Rate/Subtotal			12.35%	1,530,000
JPY				
Neoenergia Lagoa dos Patos	4,131	03/07/2025	CDI	350,000
Average Rate/Subtotal			11.67%	350,000
Debt Contracts in the Domestic Market				
Neoenergia Coelba	Financing	05/15/2034	IPCA	400,000
Neoenergia Itabapoana	Financing	12/15/2045	IPCA	22,000
Neoenergia Morro do Chapéu	Financing	12/15/2045	IPCA	950,000
Average Rate/Subtotal			11.49%	1,372,000
Total and average rate			11.91%	3,252,000

Note: The calculated average rate considers the passive point of foreign currency debts, and the conversion of indexes at a nominal rate, considering the month of disbursement. Debts in foreign currency are fully converted into Brazilian reais at the CDI rate + % p.a. or % of CDI, through swap operations, therefore there is no exposure to foreign currency.

The following are the issues of debentures carried out in 2024 (in R\$ thousand):

Assets	Maturity	Financial Charges Raised Annual - %	Amount
Neoenergia Coelba - 17th Debenture - 2nd series	11/15/2033	IPCA + 6.25%	610,054
Neoenergia Coelba - 18th Debenture - 1st series	06/10/2029	CDI + 0.95%	500,000
Neoenergia Coelba - 18th Debenture - 2nd series	06/10/2031	CDI + 1.10%	500,000
Neoenergia Coelba - 19th Debenture - 1st series	12/10/2030	0.12776	790,000
Itapebi - 6th Issue of Debentures	03/18/2029	CDI + 1.25%	150,000
Neoenergia Cosern - 12th Issue of Debentures - 1st series	03/15/2031	CDI + 0.96	450,000
Neoenergia Cosern - 12th Issue of Debentures - 2nd series	03/15/2034	IPCA + 6.07%	200,000
Neoenergia Elektro - 12th Debenture - Single Series	03/18/2029	CDI + 1.15%	200,000
Neoenergia Elektro - 13th Debenture - 1st series	04/15/2031	CDI + 0.98%	900,000
Neoenergia Elektro - 13th Debenture - 2nd series	04/15/2034	IPCA + 6.26%	300,000
Neoenergia Elektro - 14th Debenture - Single Series	02/08/2032	CDI + 0.80%	500,000
Neoenergia Pernambuco - 13th Issue of Debentures	11/15/2033	IPCA + 6.10%	435,746
Neoenergia Pernambuco - 14th Issue of Debentures	03/18/2029	CDI + 1.18%	500,000
Neoenergia Pernambuco - 15th Issue of Debentures	12/10/2030	0.120688	670,000
Neoenergia Brasília - 6th Issue of Debentures	03/18/2029	CDI + 1.35%	200,000
Neoenergia Morro do Chapéu - 1st Issue of Debentures	12/15/2038	IPCA + 6.56%	432,000
Neoenergia Alto Paranaíba - 1st Issue of Debentures	05/15/2038	IPCA + 6.42%	1,100,000
Neoenergia Alto Paranaíba - 2nd Issue of Debentures	05/15/2038	IPCA + 6.42%	1,000,000
Neoenergia Atibaia - 1st Issue of Debentures*	07/05/2029	CDI + 1.10%	82,000
Neoenergia Biguaçu - 1st Issue of Debentures*	07/05/2029	CDI + 1.10%	80,000
Total			9,599,800

The Company's Officers clarify, finally, that these operations are recurring and follow the normal course of business of the Company and its subsidiaries within a prudent management of indebtedness. For more detailed information on the Company's relevant financing agreements, see line (f) of this item 2.1.

2.1 Financial and equity conditions

e. sources of financing for working capital and for investments in non-current assets that it intends to use to cover liquidity deficiencies

It is part of the Company's strategy to monitor and adjust its financial commitments to the generation of operating cash, thus avoiding short-term funding. Eventually, small operations may be carried out, such as bridge loans for long-term financing.

Although Management understands that it has cash management that ensures robust liquidity maintenance, the Company permanently evaluates the contraction of Credit Facility lines with some financial institutions in order to reduce the carrying cost of the liquidity maintained.

The Executive Board believes, based on its current operating and investment plans, that the balance and operating cash generation of the subsidiaries, added to the possibility of raising funds from third parties, when necessary, support the possible need for funds to finance working capital and to make investments in non-current assets, such as, for example, organic expansion, modernization, replacement of equipment, among others.

The following is the table with a history of the last two years of short-term and long-term indebtedness (Current Liabilities + Non-Current Liabilities):

Capital Structure (In R\$ million, except indexes)	Year ended December 31			
	2024		2023	
	R\$	%	R\$	%
Current Liabilities	20,470	26.66%	21,699	31.43%
Non-Current Liabilities	56,324	73.34%	47,337	68.57%
Total	76,794	100%	69,036	100%

f. levels of indebtedness and the characteristics of such debts

It is part of the Neoenergia Group's financial risk policy to constantly seek to extend the term and reduce the costs of its debt.

On December 31, 2024, the Company's gross debt was R\$51,605 million, an increase of 9%, that is, R\$4,424 million compared to December 31, 2023. The net debt recorded was R\$43,220 million on December 31, 2024, an increase of 10% compared to December 31, 2023, that is, R\$4,074 million. In December 2024, the Company had 80.0% of its gross debt accounted for in the long term and 20.0% in the short term.

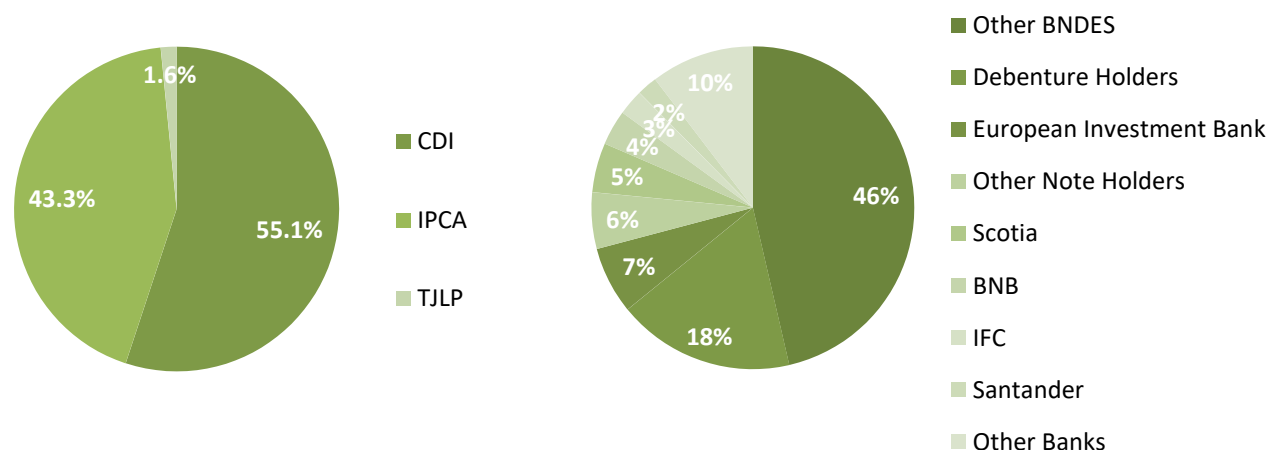
On December 31, 2023, the Company's gross debt was R\$ 47,180 million, an increase of 8%, that is, R\$ 3,395 million compared to December 31, 2022. The net debt recorded was R\$ 39,416 million on December 31, 2023, an increase of 7% compared to December 31, 2022, or R\$ 2,675 million. In December 2023, the Company had 80.0% of its gross debt accounted for in the long term and 20.0% in the short term.

In the ordinary course of its business, the Company entered into directly or as a party or intervening guarantor, certain financial contracts with Banco Itaú Unibanco S.A., Banco Bradesco S.A., Banco Santander (Brasil) S.A. and Banco Citibank S.A. ("Banks"). In these contracts, there is provision for the early maturity of the contracted obligations in cases of change in the composition of the Company's share capital, among others. On May 29, 2019, a waiver request was sent to the Banks to carry out the initial public offering of shares issued by the Company, having been obtained.

2.1 Financial and equity conditions

i. relevant loan and financing agreements

The chart and table below present the main characteristics of the relevant loan and financing agreements as of December 31, 2024 by lender:



Creditor	Start	Due date	Principal amount	Balance on 12/31/2024
Other Debenture Holders	2015 to 2024	2025 to 2038	23,670,762	23,931,902
BNDES	2008 to 2024	2026 to 2047	9,359,811	9,167,956
European Investment Bank	2013 to 2023	2025 to 2036	3,860,690	3,480,588
Other Notaries	2021 to 2022	2025 to 2029	2,755,000	2,914,498
Scotia	2020 to 2023	2025 to 2026	3,026,941	2,556,418
BNB	2019 to 2021	2029 to 2044	1,824,832	1,824,813
IFC	2022 to 2023	2030 to 2031	1,304,185	1,329,061
Santander	2023 to 2024	2025 to 2027	1,153,224	1,052,578
Bank of America	2023 to 2024	2026 to 2029	982,518	976,706
JICA	2021 to 2023	2031 to 2033	772,451	917,659
MUFG	2021 to 2023	2026 to 2028	819,782	862,892
BNP Paribas	2023 to 2023	2025 to 2025	814,964	755,006
ICO	2023 to 2023	2033 to 2033	619,230	506,654
Sumitomo	2021 to 2021	2026 to 2026	474,063	452,059
HSBC	2024 to 2024	2025 to 2025	414,004	385,632
Citibank	2023 to 2023	2025 to 2025	247,940	204,111
EDC	2020 to 2020	2025 to 2025	142,619	142,837
Banco do Brasil	2012 to 2012	2029 to 2030	139,527	129,976
CEF	2013 to 2014	2025 to 2026	15,188	15,240
MORGAN STANLEY				(203)
Bradesco				(744)
Itaú				(7,510)
Other				6,710
				51,604,839

2.1 Financial and equity conditions

Loan agreements are generally used for working capital. The main loan agreements in force as of December 31, 2024 are:

- a. Neoenergia Coelba x Scotia: on June 26, 2019, Neoenergia Coelba raised funds through a loan made with Scotia, in the Step-up Loan modality based on Resolution 4.131 of the Central Bank of Brazil. The transaction was contracted in the total amount of R\$ 350,000 thousand with semi-annual interest and amortization due on June 25, 2024 in USD. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is Scotia itself.
- b. Neoenergia Brasília x Scotia: on December 22, 2021, Neoenergia Brasília raised funds through a loan made with Scotia, in the Step-up Loan modality based on Resolution 4.131 of the Central Bank of Brazil. The transaction was contracted in the total amount of R\$ 300,000 thousand with semi-annual interest maturing on December 22, 2026. In order to eliminate the risk of exchange variation of foreign currency funding, a swap operation was contracted with the same financing settlement flow whose counterparty is Scotia itself.
- c. Neoenergia Coelba x Scotia: on March 14, 2023, Neoenergia Coelba raised funds through a loan made with Scotia, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The transaction was contracted in the total amount of R\$ 500,000 thousand with semi-annual interest and amortization due on March 16, 2026 in USD. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is Scotia Bank itself.
- d. Neoenergia Coelba x BNP: on April 04, 2023, Neoenergia Coelba raised funds through a loan made with BNP, in the Step-up Loan modality based on Resolution 4,131 of the Central Bank of Brazil. The operation was contracted in the total amount of R\$ 500,000 thousand with annual interest and amortization on maturity on April 4, 2025 in EUR. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is BNP itself.
- e. Neoenergia Lagoa dos Patos x HSBC: on March 11, 2024, Neoenergia Lagoa dos Patos contracted a loan with HSBC, in the Step-up Loan modality based on Resolution 4.131 of the Central Bank of Brazil. The transaction was contracted in the total amount of R\$350,000 thousand with interest and amortization due on March 7, 2025. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is HSBC itself.
- f. Neoenergia Coelba x BOFA: on December 10, 2024, Neoenergia Coelba raised funds through a loan made with Bank of America, in the Step-up Loan modality based on Resolution 4.131 of the Central Bank of Brazil. The transaction was contracted in the total amount of R\$700,000 thousand with annual interest and amortization due on December 10, 2026 in USD. In order to eliminate the risk of exchange variation of foreign currency funding, a CDI swap operation was contracted with the same financing settlement flow whose counterparty is BOFA itself.

The financing agreements are aimed at investments in infrastructure. The main financing agreements in force on December 31, 2024 were signed by the distributors with development agencies such as BNDES, BNB and the European Investment Bank ("EIB"):

2.1 Financial and equity conditions

- a. Neoenergia Coelba, Neoenergia Pernambuco, Neoenergia Elektro and Neoenergia Cosern x BNDES: together, the financing programs of the distributors Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern total R\$6,653,329,000.00 of the amount contracted with BNDES. These are financing contracts backed by investment projects aimed at infrastructure (implementation, expansion and modernization of fixed assets; acquisition of machinery and equipment; engineering studies and projects; environmental and R&D investments).
- b. Neoenergia Coelba x EIB: on September 7, 2016, the financing agreement with the EIB was signed in the volume of up to EUR 200,000,000.00 in order to finance part of the investments for the years 2016 to 2018. On March 28, 2017, the first disbursement occurred, in the amount of EUR 80,561,084.26, with a semi-annual repayment forecast, in twenty installments, from September 30, 2019 to March 28, 2029. On June 30, 2017, the second release of approximately EUR 60,000,000.00 occurred and with a final maturity scheduled for June 2029. On January 23, 2018, the third release of approximately EUR 60,000,000.00 occurred and with a final maturity scheduled for January 2030. In order to eliminate the risk of exchange variation of foreign currency funding, two swap operations were contracted with the same financing settlement flow, whose counterparty, in all of them, is Goldman Sachs for the first and second release while for the third release a swap operation was contracted with Bank of America.
- c. Neoenergia Elektro x EIB: on October 31, 2013, the financing agreement with the EIB was signed with disbursements in the amount of USD 230,023,257.24 and with the objective of financing part of the investments for the years 2013 to 2017. On October 31, 2013, the first disbursement of USD 128,898,257.24 occurred with annual amortization as of October 2016. On July 1, 2016 and July 5, 2017, the second and third releases of approximately USD 56,125,000.00 and USD 45,000,000.00 occurred with final maturity scheduled for July 2027. In order to eliminate the risk of exchange variation of foreign currency funding, swap operations were contracted with the same financing settlement flow, whose counterparty are Santander, HSBC and Goldman Sachs.
- d. Neoenergia Coelba x BNB: On September 14, 2018, a financing agreement was signed with BNB in the amount of up to R\$ 800,000,000.00 in order to finance part of the investments for the years 2016 to 2018. On June 19, 2019, the first disbursement occurred, in the amount of R\$ 262,101,096.53, with an expected payment of interest and monthly principal, with a term of 12 years. On October 31, 2019, the second release occurred, in the amount of R\$ 447,207,772.45, with an expected payment of interest and monthly principal, with a term of 12 years. On December 3, 2020, the third and last release occurred, in the amount of R\$ 90,691,131.02 with expected payment of interest and monthly principal, with a term of 12 years.
- e. Neoenergia Pernambuco x BNB: On October 16, 2018, a financing agreement was signed with BNB in the amount of up to R\$ 574,698,212.33 in order to finance part of the investments for the years 2016 to 2018. On June 25, 2019, the first disbursement occurred, in the amount of R\$ 318,081,824.01, and with an expected payment of interest and monthly principal, with a term of 11 years. On July 21, 2020, the second disbursement occurred, in the amount of R\$ 106,896,868.59, with an expected payment of interest and monthly principal, with a term of 11 years.
- f. Neoenergia x EIB: on December 3, 2019, the financing agreement was signed with the European Investment Bank in order to finance part of the group's investments in renewable projects, the total amount of which reaches EUR 250,000,000.00. On October 5, 2020, the first tranche was disbursed, in the amount of EUR 125,000,000.00, equivalent to USD 148,038.00.00 (R\$ 835,538,453.75 released in reais) with annual amortization as of October 2023 and semi-annual interest. On November 30, 2021, the second and last tranche was disbursed, in the amount of EUR 125,000,000.00, equivalent to USD 142,494,855.18 (R\$ 795,805,267.18 released in reais) with annual amortization as of November 2024 and semi-annual interest. In order to eliminate

2.1 Financial and equity conditions

the risk of exchange variation of foreign currency funding, a swap operation was contracted with BNP Paribas bank, fully including the amortization flow of the withdrawn portion.

g. Neoenergia Pernambuco x EDC: On 24 June 2020, a financing agreement was signed with the EDC to finance part of the investments for the following years. The operation was contracted in the total volume of R\$ 427,057,502.07, with semi-annual interest and payment of the principal in 3 equal installments, starting in the fourth year, and maturing on July 10, 2025.

h. Neoenergia x EIB: on December 22, 2022, the financing agreement was signed with the European Investment Bank in order to finance part of the group's investments in renewable projects, the total amount of which reaches EUR 200,000,000.00. On December 19, 2022, the first tranche was disbursed, in the amount of EUR 166,000,000.00, equivalent to USD 174,728,755.00 (R\$ 922,358,151.89 released in reais), with semi-annual amortization starting in June 2026. On December 18, 2023, the second tranche was disbursed, in the amount of USD 34,000,000.00, equivalent to USD 37,248,394.00 (R\$ 182,189,344.73 released in reais), with semi-annual amortization starting in June 2027.

i. Neoenergia Coelba x IFC: on June 29, 2022, the financing agreement was signed with IFC (International Finance Corporation), a member of the World Bank Group, in the amount of R\$ 550,000,000.00, with the payment of interest and semi-annual principal and a term of 8 years. This financing is a Super Green Loan, which consists of a green-certified debt linked to ambitious and challenging ESG (Environmental, Social and Governance) goals. In September 2022, the amount was fully disbursed.

j. Neoenergia Guanabara x BNDES: on March 31, 2022, a financing agreement was signed with BNDES, in the amount of up to R\$ 693,000,000.00 reais for the construction of the transmission project. In 2023, a total of R\$ 600,000,000.00 was disbursed.

k. Neoenergia Vale do Itajaí x BNDES: on December 27, 2021, a financing agreement was signed with BNDES, in the amount of up to R\$ 1,305,000,000.00 for the construction of the transmission project. In 2023, a total of R\$ 589,000,000.00 was disbursed.

l. Neoenergia Pernambuco x JICA/MUFG: On March 30, 2023, a financing agreement was signed with JICA and MUFG in the volume of JPY 12,175,000,000.00, with the objective of financing part of the investments for the years 2023 to 2025. The disbursement took place on April 20, 2023: the value of the JICA tranche was R\$ 464,916,000.00, with an expected payment of interest and semi-annual principal, with a term of 10 years; the value of the MUFG tranche was R\$ 238,509,375.00, with an expected payment of interest and semi-annual principal, with a term of 5 years

m. Neoenergia Elektro x EIB: on October 31, 2013, the financing agreement with the EIB was signed with disbursements in the amount of USD 230,023,257.24 and with the objective of financing part of the investments for the years 2013 to 2017. On October 31, 2013, the first disbursement of USD 128,898,257.24 occurred, with annual amortization as of October 2016. On July 1, 2016 and July 5, 2017, the second and third releases of approximately USD 56,125 thousand and USD 45,000 thousand occurred, with final maturity scheduled for July 2027. In order to eliminate the risk of exchange variation of foreign currency funding, swap operations were contracted with the same financing settlement flow, whose counterparty are Santander, HSBC and Goldman Sachs.

n. Neoenergia Elektro x IFC: on May 23, 2023, a financing agreement was signed with a volume of R\$ 800,000,000.00, which aims to finance part of the investments for the years 2023 to 2025. On June 20, 2023, the total disbursement occurred, directly in reais, with annual amortization starting in October 2025 and maturing in April 2031.

2.1 Financial and equity conditions

o. Neoenergia x ICO: on June 28, 2023, the financing agreement was signed with the E.P.E. Official Credit Institute. (ICO) in order to finance the Equity of the Neoenergia Morro do Chapéu transmission project, with an amount of USD 100,000,000.00. On July 27, 2023, a total disbursement of R\$ 474,960,000.00 was made, with semi-annual amortization starting in January 2027.

p. Neoenergia Morro do Chapéu x BNDES: on October 9, 2023, a financing agreement was signed with BNDES, in the amount of up to R\$1,200,000,000.00 for the construction of the transmission project. In 2024, a total of R\$950,000,000.00 was disbursed.

The main capital market issues in force on December 31, 2024 are described below:

a. Neoenergia - 6th issue of debentures (two series): on July 17, 2019, Neoenergia issued debentures (issuance of green debentures, known as greenbond), divided into two series: the first with a value of R\$ 802,746,000.00 and maturity on June 15, 2029; the second with a value of R\$ 491,703,000.00 and maturity on June 15, 2033. The allocation of the issue was the development, construction and operation of a hydroelectric power plant (HPP Baixo Iguaçu), wind farms (Chafariz Complex) and transmission assets (2017 and 2018 auctions).

b. Neoenergia Elektro - 7th issue of debentures (three series): on June 28, 2018, Neoenergia Elektro Redes raised funds through the 7th issue of debentures, divided into three series: the first with a value of R\$ 661,275,000.00 and maturity on May 15, 2023; the second with a value of R\$ 338,725,000.00 and maturity on May 15, 2023; and the third with a value of R\$ 300,000,000.00 and maturity on May 15, 2025. The purpose of this issue was to use the funds raised as working capital.

c. Neoenergia Coelba - 11th issue of debentures (two series): on September 28, 2018, Neoenergia Coelba carried out the 11th issue of debentures, in a single series, in the amount of R\$ 800,000,000.00 and maturing on August 15, 2025. The purpose of this issue was to finance its investment plan, under Law 12,431.

d. Neoenergia Coelba - 12th issue of debentures (two series): on April 26, 2019, Neoenergia Coelba carried out the 12th issue of debentures, divided into two series: the first with a value of R\$ 309,070,000.00 and maturity on April 24, 2024; the second with a value of R\$ 390,930,000.00 and maturity on April 24, 2026. The purpose of this issue was financing of working capital.

e. Neoenergia Pernambuco - 9th issue of debentures: on August 29, 2018, Neoenergia Pernambuco issued the 9th issue of debentures in the amount of R\$ 600,000,000.00 and maturing on July 15, 2025. The purpose of this issue was financing of working capital.

f. Neoenergia Pernambuco - 10th issue of debentures (two series): on April 29, 2019, Neoenergia Pernambuco raised funds for the 10th issue of debentures, divided into two series: the first with a value of R\$ 300,018,000.00 and maturity on April 15, 2024; the second with a value of R\$ 200,008,000.00 and maturity on April 15, 2025. The purpose of this issue was to use the funds raised for investment.

g. Neoenergia Neoenergia Cosern - 9th issue of debentures (three series): on May 22, 2019, Neoenergia Cosern raised funds for the 9th issue of debentures, divided into three series: the first with a value of R\$ 179,500,000.00 and maturity on April 17, 2026; the second with a value of R\$ 38,500,000.00 and maturity on April 17, 2029, the third with a value of R\$ 282,000,000.00 and maturity on April 15, 2024. The purpose of this issue was to finance its investment plan, under Law 12,431.

2.1 Financial and equity conditions

- h. Neoenergia Itabapoana - 1st issue of Debentures: on February 15, 2020, Neoenergia Itabapoana issued debentures in a single series in the total amount of R\$ 300,000,000.00 and maturing in February 2045. The purpose of this issue is to finance the investment plan, under Law 12.431.
- i. Neoenergia Neoenergia Coelba - 13th issue of debentures (three series): on October 29, 2021, Neoenergia Coelba raised funds for the 11th issue of debentures, divided into three series: the first with a value of R\$ 160,000,000.00 and maturity on October 15, 2026; the second with a value of R\$ 320,000,000.00 and maturity on October 15, 2028; and the third with a value of R\$ 320,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for investment.
- j. Neoenergia Pernambuco - 11th issue of debentures (three series): on October 29, 2021, Neoenergia Pernambuco raised funds for the 11th issue of debentures, divided into three series: the first with a value of R\$ 100,000,000.00 and maturity on October 15, 2026; the second with a value of R\$ 200,000,000.00 and maturity on October 15, 2028; and the third with a value of R\$ 200,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).
- k. Neoenergia Elektro - 9th issue of debentures (two series): on May 13, 2021, Neoenergia Elektro raised funds for the 9th issue of debentures, divided into two series: the first with a value of R\$ 405,000,000.00 and maturity on May 11, 2026; the second with a value of R\$ 295,000,000.00 and maturity on May 10, 2028; and the third with a value of R\$ 320,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for settlement of the 1st Series of the 7th Issue of Debentures and for working capital.
- l. Neoenergia Elektro - 10th issue of debentures (three series): on October 29, 2021, Neoenergia Elektro raised for the 10th issue of debentures, divided into three series: the first with a value of R\$ 130,000,000.00 and maturity on October 15, 2026; the second with a value of R\$ 260,000,000.00 and maturity on October 15, 2028; and the third with a value of R\$ 260,000,000.00 and maturity on October 15, 2031. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).
- m. Neoenergia Coelba - 1st Issue of Commercial Notes (two series): on December 20, 2021, Neoenergia Coelba raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of R\$ 266,000,000.00 and maturity on December 20, 2026; the second with a value of R\$ 534,000,000.00 and maturity on December 20, 2028. The purpose of this issue was to use the funds raised for investment (first series) and working capital (second series).
- n. Neoenergia Pernambuco – 1st Issue of Commercial Notes (two series): on December 20, 2021, Neoenergia Pernambuco raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of R\$166,667,000.00 and maturity on December 20, 2026; the second with a value of R\$333,333,000.00 and maturity on December 20, 2028. The purpose of this issue was to use the funds raised for working capital.
- o. Neoenergia Cosern – 1st Issue of Commercial Notes (two series): on December 22, 2021, Neoenergia Cosern raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of R\$66,667,000.00 and maturity on December 21, 2026; the second with a value of R\$133,333,000.00 and due on December 20, 2028. The purpose of this issue was to use the funds raised for investment.

2.1 Financial and equity conditions

- p. Neoenergia Elektro - 3rd issue of promissory notes (five series): on August 31, 2021, Neoenergia Elektro raised for the 3rd issue of promissory notes, divided into five series: the first with a value of R\$ 65,000,000.00 and maturity on October 31, 2022; the second with a value of R\$ 65,000,000.00 and maturity on October 31, 2023; the third with a value of R\$ 65,000,000.00 and maturity on October 30, 2024; the fourth with a value of R\$ 65,000,000.00 and maturity on October 30, 2025; and the fifth with a value of R\$ 240,000,000.00 and maturity on October 30, 2026. The purpose of this issue was to use the funds raised for investment (green issue).
- q. Neoenergia Coelba - 14th issue of debentures (three series): on April 20, 2022, Neoenergia Coelba raised funds for the 14th issue of debentures, divided into three series: the first with a value of R\$ 470,000,000.00 and maturity on April 15, 2027; the second with a value of R\$ 330,000,000.00 and maturity on April 15, 2028; and the third with a value of R\$ 400,000,000.00 and maturity on April 15, 2030. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).
- r. Neoenergia Coelba - 2nd Issue of Commercial Notes (two series): on July 4, 2022, Neoenergia Coelba raised funds for the 1st Issue of Commercial Notes, divided into two series: the first with a value of R\$ 190,000,000.00 and maturity on June 20, 2027; the second with a value of R\$ 310,000,000.00 and maturity on June 20, 2029. The purpose of this issue was to use the funds raised for working capital.
- s. Neoenergia Pernambuco - 12th issue of debentures (three series): on April 20, 2022, Neoenergia Pernambuco raised funds for the 12th issue of debentures, divided into three series: the first with a value of R\$ 470,000,000.00 and maturity on April 15, 2027; the second with a value of R\$ 330,000,000.00 and maturity on April 15, 2028; and the third with a value of R\$ 400,000,000.00 and maturity on April 15, 2030. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).
- t. Neoenergia Pernambuco - 2nd Issue of Commercial Notes (two series): on July 4, 2022, Neoenergia Pernambuco raised funds for the 2nd Issue of Commercial Notes, divided into two series: the first with a value of R\$ 200,000,000.00 and maturity on June 20, 2027; the second with a value of R\$ 250,000,000.00 and maturity on June 20, 2029. The purpose of this issue was to use the funds raised for investment.
- u. Neoenergia Elektro - 11th issue of debentures (three series): on July 15, 2022, Neoenergia Elektro raised for the 11th issue of debentures, divided into three series: the first with a value of R\$ 104,000,000.00 and maturity on July 15, 2027; the second with a value of R\$ 96,000,000.00 and maturity on July 15, 2029; and the third with a value of R\$ 300,000,000.00 and maturity on July 15, 2029. The purpose of this issue was to use the funds raised for investment.
- v. Neoenergia Cosern - 10th issue of debentures (three series): on July 15, 2022, Neoenergia Cosern raised funds for the 10th issue of debentures, divided into three series: the first with a value of R\$ 500,000,000.00 and maturity on July 15, 2027; the second with a value of R\$ 80,000,000.00 and maturity on July 15, 2029; and the third with a value of R\$ 220,000,000.00 and maturity on July 15, 2029. The purpose of this issue was to use the funds raised for working capital (first and second series) and investment (third series).
- w. Neoenergia Coelba - 16th issue of debentures (two series): on August 21, 2023, Neoenergia Coelba raised funds for the 16th issue of debentures, divided into two series: the first with a value of R\$ 400,000,000.00 and maturity on August 15, 2028; the second with a value of R\$ 800,000,000.00 and maturity on August 15, 2030. The purpose of this issue was to use the funds raised for investment.

2.1 Financial and equity conditions

- x. Neoenergia Coelba - 17th issue of debentures (two series): on November 15, 2023, Neoenergia Coelba raised funds for the 17th issue of debentures, divided into two series: the first with a value of R\$800,000,000.00 and maturity on November 15, 2028; the second with a value of R\$89,946,000.00 and maturity on November 15, 2033, partially disbursed in the amount of R\$700,000,000.00, to be entered in 2024. On January 2, 2024, the remainder of the second series was disbursed, in the amount of R\$610,054,000.00. The purpose of this issue was to use the funds raised for working capital (first series) and investment (second series).
- y. Neoenergia Cosern – 11th issue of debentures (single series): on July 21, 2023, Neoenergia Cosern raised for the 11th issue of debentures, in a single series, in the amount of R\$500 million and maturing on June 15, 2028. The purpose of this issue was to use the funds raised for investment.
- z. Neoenergia Pernambuco - 13th issue of debentures (two series): on December 21, 2023, Neoenergia Pernambuco began funding for the 13th issue of debentures, divided into two series: the first with a value of R\$700,000,000.00 and maturity on November 15, 2028, fully disbursed, and the second with a value of R\$64,254,000.00 and maturity on November 15, 2033, partially disbursed in the amount of R\$500,000,000.00, to be entered in 2024. On January 2, 2024, the remainder of the second series was disbursed, in the amount of R\$435,746,000.00. The purpose of this issue was to use the funds raised for working capital (first series) and investment (second series).
- aa. Neoenergia Pernambuco - 14th issue of debentures (single series): on March 26, 2024, Neoenergia Pernambuco raised the 13th issue of debentures in the amount of R\$500,000,000.00 and matured on March 18, 2029. The purpose of this issue was to use the funds raised for investment.
- bb. Neoenergia Pernambuco - 15th issue of debentures (single series): on December 19, 2024, Neoenergia Pernambuco raised for the 15th issue of debentures in the amount of R\$670,000,000.00 and maturing on December 10, 2030, partially disbursed the amount of R\$700,000,000.00, to be entered in 2025. The purpose of this issue was to use the funds raised for investment.
- cc. Neoenergia Elektro - 13th issue of debentures (two series): on May 14, 2024, Neoenergia Elektro raised funds for the 13th issue of debentures, divided into two series: the first with a value of R\$900 million and maturity on April 15, 2031; the second with a value of R\$300 million and maturity on April 15, 2034. The purpose of this issue was to use the funds raised for investment.
- dd. Neoenergia Elektro - 14th issue of debentures (single series): on August 16, 2024, Neoenergia Elektro raised funds for the 14th issue of debentures, in the amount of R\$500 million and maturing on February 8, 2032. The purpose of this issue was to use the funds raised for investment.
- ee. Neoenergia Cosern – 12th Issue of debentures (two series): on April 12, 2024, Neoenergia Cosern raised funds for the 12th Issue of debentures, divided into two series: the first with a value of R\$450,000,000.00 and maturity on March 15, 2031; the second with a value of R\$200,000,000.00 and maturity on March 15, 2034. The purpose of this issue was to use the funds raised for investment.
- ff. Neoenergia Coelba - 18th issue of debentures (two series): on June 14, 2024, Neoenergia Coelba raised funds for the 18th issue of debentures, divided into two series: the first with a value of R\$500,000,000.00 and due on June 10, 2029; the second with an amount of R\$500,000,000.00 and due on June 10, 2031. The purpose of this issue was to use the funds raised for investment.

2.1 Financial and equity conditions

gg. Neoenergia Coelba - 19th issue of debentures (single series): on December 18, 2024, Neoenergia Coelba raised for the 19th issue of debentures, in a single series, in the amount of R\$790,000,000.00 and maturing on December 10, 2030. The purpose of this issue was to use the funds raised for investment.

hh. Neoenergia Alto Paranaíba - 1st issue of debentures (single series): on May 29, 2024, Neoenergia Alto Paranaíba raised funds for the 1st issue of debentures, in the amount of R\$1,100,000,000.00 and maturing on May 15, 2038.

ii. Neoenergia Alto Paranaíba - 2nd issue of debentures (single series): on June 14, 2024, Neoenergia Alto Paranaíba raised funds for the 2nd issue of debentures, in the amount of R\$1,000,000,000.00 and maturing on May 15, 2038.

jj. Neoenergia Morro do Chapéu - 1st issue of debentures (single series): on November 18, 2024, Neoenergia Morro do Chapéu raised funds for the 1st issue of debentures, in the amount of R\$432,000,000.00 and maturing on December 15, 2038.

ii. other long-term relationships with financial institutions

The Company has banking service contracts with various financial institutions, such as electricity bill collection contracts, account administration contracts, share and debenture bookkeeping contracts, fiduciary agent contracts, current account and bank transfer contracts and contracts for the provision and/or administration of guarantees, contracts for the administration and management of funds in exclusive funds, swaps, NDFs, bank guarantees, guarantee insurance and so on.

iii. degree of subordination between debts

The Company has debts of an unsecured nature and of a real nature, whose guarantees are constituted, mainly, by guarantee of Neoenergia, funds linked to the debt or assignment, binding and centralization of receivables. Within the scope of the financing contracted for greenfield projects, the Company granted creditors real rights of guarantee on shares issued by some of its non-relevant subsidiaries, SPEs constituted exclusively for the development of the respective projects.

iv. any restrictions imposed on the issuer, in particular, in relation to debt limits and contracting of new debts, the distribution of dividends, the disposal of assets, the issuance of new securities and the disposal of corporate control, as well as whether the issuer has been complying with these restrictions

The financial contracts of the Neoenergia Group have some restrictions imposed by creditors, such as:

- Indebtedness limit:

Most contracts restrict indebtedness only indirectly by requiring compliance with certain financial indicators, such as Net Debt/EBITDA and EBITDA/Financial Result.

- Dividend distribution:

Most contracts have no restriction on the payment of dividends, provided that the Company is in compliance with its obligations. Some debts intended for project financing, such as BNDES debts, have restrictions on payments of income above the legal minimum without the prior consent of the creditor.

2.1 Financial and equity conditions

- Corporate changes:

Most contracts allow corporate changes as long as they are carried out within the Economic Group.

The Neoenergia Group constantly monitors its contractual restrictions so that they are met. In the Company's understanding, the restrictions of the last three years have been satisfactorily met.

g. limits of contracted financing and percentages already used

The companies of the Neoenergia group had the following financing contracted and not yet used on December 31, 2024:

Creditor	Company	Rate	Contracted Amount (R\$ thousand)	Amount Used (R\$ thousand)	Balance Used
BNDES	EKTT-3	IPCA + 6.37%	693,000	600,000	86.58%
BNDES	EKTT-7	IPCA + 6.717%	1,000,000	950,000	95.00%
BNDES	EKTT-11	IPCA + 5.75%	1,305,000	1,239,000	94.94%
BNDES	COELBA	IPCA + 7.7	794,000	400,000	50.38%

h. Significant changes in each item of the financial statements

The financial information contained in the income statements and cash flows for the fiscal years ended December 31, 2024 and 2023 was extracted from the financial statements prepared in accordance with the International Financial Reporting Standards ("IFRS"), issued by the IASB and in accordance with accounting practices adopted in Brazil through the Accounting Pronouncements Committee ("CPC"), approved by the Brazilian Securities and Exchange Commission ("CVM") and the Federal Accounting Council ("CFC"). The financial statements for the years 2024 and 2023 were audited by Deloitte Touche Tohmatsu Auditores Independentes Ltda. in accordance with the auditing standards applicable in Brazil.

Income Statements:

Comparison of the Income Statements for the fiscal years ended December 31, 2024 and 2023:

CONSOLIDATED INCOME STATEMENT <i>In R\$ million, except %</i>	2024	VA	AH 2024 X 2023	2023	VA
Net revenue	48,993	100.0%	10.5%	44,343	100.0%
Costs of services	(35,896)	-73.3%	10.0%	(32,621)	-73.6%
Electricity costs	(20,800)	-42.5%	7.7%	(19,306)	-43.5%
Operating costs	(5,558)	-11.3%	5.7%	(5,259)	-11.9%
Construction costs	(9,538)	-19.5%	18.4%	(8,056)	-18.2%
Gross profit	13,097	26.7%	11.7%	11,722	26.4%
Expected credit loss	(552)	-1.1%	-12.7%	(632)	-1.4%
Selling expenses	(286)	-0.6%	-16.9%	(344)	-0.8%
Other general and administrative revenue/expenses	(2,249)	-4.6%	2.6%	(2,193)	-4.9%
Fair value/recoverable value adjustment - Impairment	(277)	-0.6%	-122.2%	1,247	2.8%
Result of equity interests	(32)	-0.1%	3100.0%	(1)	0.0%
Equity method	(32)	-0.1%	3100.0%	(1)	0.0%
Amortization of surplus value	-	0.0%	0.0%	-	0.0%

2.1 Financial and equity conditions

Operating profit	9,701	19.8%	-1.0%	9,799	22.1%
Financial income	1,214	2.5%	-3.8%	1,262	2.8%
Financial expenses	(5,250)	-10.7%	8.4%	(4,844)	-10.9%
Other financial results, net	(956)	-2.0%	-24.2%	(1,261)	-2.8%
Profit before income tax and social contribution	4,709	9.6%	-5.0%	4,956	11.2%
Income tax and social contribution	(1,027)	-2.1%	139.4%	(429)	-1.0%
Current	(671)	-1.4%	64.5%	(408)	-0.9%
Deferred	(356)	-0.7%	1595.2%	(21)	0.0%
Net income for the year	3,682	7.5%	-18.7%	4,527	10.2%
Attributable to					
Controlling shareholders	3,635	7.4%	-18.5%	4,461	10.1%
Non-controlling shareholders	47	0.1%	-28.8%	66	0.1%

Net Revenue

Net revenue is the result of operations with electricity, other operating revenues and deductions from operating revenue (sector taxes and contributions). In the fiscal year ended December 31, 2024, net revenue totaled R\$ 48,993 million, an increase of R\$ 4,650 million, equivalent to 10% compared to the fiscal year 2023, whose net revenue was R\$ 44,344 million.

Below, we show a comparative table with the composition of the Company's net revenue:

ENERGY BILLING BY CLASS	2024	2023	Variation (%) 2024/2023	
	R\$ million	R\$ million	R\$	%
Residential	22,575	20,941	1,634	8%
Industrial	8,837	9,039	(202)	-2%
Commercial	4,255	4,485	(230)	-5%
Rural	2,642	2,504	138	6%
Public Authorities	2,710	2,404	306	13%
Public Lighting	1,331	1,288	43	3%
Public Service	1,317	1,533	(216)	-14%
Transfer – Availability of the electricity network (i)	(22,577)	(22,505)	(72)	0%
Social tariff subsidy	4,354	3,706	648	17%
Supply Not Billed	(9)	226	(235)	-104%
Total Power Supply	25,435	23,621	1,814	8%
Revenue from Network Use - Mercado Livre	5,182	4,299	883	21%
Generation system availability	58	-	58	100%
Energy Trading Chamber - CCEE	946	695	251	36%
Surplus selling mechanism – MVE	16	-	16	100%
Revenue from Network Use - Captive Market	22,808	22,505	303	1%
Amounts Receivable from installment A and Other Financial Items	(728)	1,074	(1,802)	-168%
Revenue from construction of the concession infrastructure	9,942	7,012	2,930	42%
Estimated replacement value of the concession ¹	1,504	1,222	282	23%
Remuneration of contractual assets	1,234	1,164	70	6%
Other revenue	974	802	172	21%
Gross Operating Revenue	67,371	62,394	4,977	8%
ICMS	(8,574)	(8,719)	145	-2%
PIS/COFINS	(4,911)	(4,549)	(362)	8%
ISS	(46)	(42)	(4)	10%
Sectorial Charges	(4,847)	(4,741)	(106)	2%
Deductions from gross revenue	(18,378)	(18,051)	(327)	2%
Total net revenue	48,993	44,343	4,650	10%

Main variations for the fiscal year 2024 compared to 2023

The increase in Gross Revenue in 2024 of R\$ 4,977 million (R\$ 1,556 million in 2023) and Deductions from revenue of R\$ 327 million (R\$ 897 in 2023) was driven by the following effects:

2.1 Financial and equity conditions

- (i) Tariff Revisions of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation of installment B +2.5% and +0.25%, respectively, Tariff Adjustment of 2023 of Neoenergia Brasília, effective as of October/23 (variation of installment B: +7.14%), Tariff Adjustment of 2024 of Neoenergia Elektro, effective as of August/24 (variation of installment B: +0.69%), Tariff Adjustment of 2024 of Neoenergia Brasília, effective as of October/24 (variation of installment B: +5.0%);
- (ii) Best wind generation result;
- (iii) Consolidation of Dardanelos as of September 2023.

Costs of services

Electricity cost

Electricity costs are composed of energy purchased for resale and charges for the use of transmission and distribution systems. In the fiscal year ended December 31, 2024, it totaled R\$20,800 million, an increase of R\$1,494 million, 8% higher than the previous period.

ELECTRICITY COSTS	2024	Variation (%) 2024 / 2023		2023
	R\$ million	R\$	%	R\$ million
Electricity purchased for resale	(15,121)	(1,478)	11%	(13,643)
Transmission and distribution system usage charges	(5,679)	(16)	0%	(5,663)
TOTAL	(20,800)	(1,494)	8%	(19,306)

The main variations in the fiscal year ended December 31, 2024 compared to 2023 that led to this result in the Energy purchased for resale line were:

- a) increase in Energy acquired in the Regulated Energy Market - ACR in the amount of R\$ 784 million;
- b) reduction of Energy acquired in the Free Energy Market - ACL in the amount of R\$ 300 million;
- c) increase in Short-Term Market Variable Costs - MCP in the amount of R\$ 482 million for the year 2024.
- d) Recognition of Energy Costs MMGD in the amount of R\$371 million for the year 2024.

2.1 Financial and equity conditions

Operating costs and operating expenses

OPERATING COSTS AND EXPENSES (in R\$ million, except %)	Operating costs	Selling expenses	Other revenue / expenses general and administrative	Total	Total	Variation (%) 2024 / 2023	
	2024				2023	R\$	%
Personnel	(1,325)	(151)	(819)	(2,295)	(2,157)	(138)	6%
Administrators	-	-	(106)	(106)	(101)	(5)	5%
Third-party services	(1,222)	(119)	(709)	(2,050)	(1,925)	(125)	6%
Photovoltaic operations	(9)	-	-	(9)	(14)	5	-36%
Provision for lawsuits	-	-	(170)	(170)	(118)	(52)	44%
Taxes, fees and contributions	(2)	-	(34)	(36)	(37)	1	-3%
MANAGEABLE	(2,861)	(284)	(1,913)	(5,058)	(4,744)	(314)	7%
Other operating (expenses)/income	(303)	(14)	(75)	(392)	(392)	-	0%
Fuel for energy production	(219)	-	-	(219)	(492)	273	(55%)
Depreciation and amortization	(2,478)	(2)	(336)	(2,816)	(2,560)	(256)	10%
NON-MANAGEABLE	(2,697)	(2)	(336)	(3,035)	(3,052)	(611)	-1%
TOTAL	(5,558)	(286)	(2,249)	(8,093)	(7,796)	(1,079)	4%

Main variations for the fiscal year 2024 compared to 2023

Manageable Expenses in 2024 totaled R\$ 5,058 million (R\$ 4,744 million in 2023) absorbing both inflation and growth in the distributors' customer base, confirming cost discipline and the search for efficiencies

Construction costs

CONSTRUCTION COST	2024	2023	Variation (%) 2024 / 2023	
	R\$ million	R\$ million	R\$	%
Personnel	(634)	(628)	(6)	1%
Material	(4,339)	(3,769)	(570)	15%
Third-party service	(4,206)	(3,577)	(629)	18%
Interest on works in progress	(78)	(58)	(20)	34%
Other	(527)	(308)	(219)	71%
Special Obligations	246	284	(38)	(13%)
TOTAL CONSTRUCTION COSTS	(9,538)	(8,056)	(1,482)	18%

Main variations for the fiscal year 2024 compared to 2023

In the fiscal year ended December 31, 2024, construction costs, which consist of investments in infrastructure net of special obligation resources in the distribution and transmission businesses, totaled R\$9,538 million, representing an increase of R\$1,482 million, equivalent to 13% compared to the fiscal year ended December 31, 2023, whose amount was R\$8,056 million.

Expected credit losses

Expected credit loss	2024	2023	Variation (%) 2024/2023	
	R\$ million	R\$ million	R\$	%
Expected credit loss	(552)	(632)	80	(13%)
Total	(552)	(632)	80	(13%)

2.1 Financial and equity conditions

Main variations for the fiscal year 2024 compared to 2023

Expected Credit Losses (PCE) decreased by R\$80 million (-R\$127 million in 2023). It is worth noting that Neoenergia ended the year with a consolidated collection of 98.93%, which denotes the control of compliance.

Fair value adjustment of assets classified as held for sale

In the fiscal year ended December 31, 2024, we mainly had the effects of Adjustment to fair value as follows:

- Management reclassified the balances related to Geração Céu Azul to the item of non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lowest value between fair value (net of selling expenses) and the value of books, impacting the result on December 31, 2024, and recorded a loss of R\$ 368 million related to Adjustment to fair value.
- In June 2024, Neoenergia Itabapoana started commercial operations, and there have since been attempted theft of materials and equipment between October and December 2024. Thus, such events ended up resulting in an extension in the negotiations to complete the transaction of sale of the 50% stake in Neoenergia Itabapoana. Therefore, throughout 2024, the Company reviewed the fair value of its interest in Neoenergia Itabapoana, considering the impacts of the events that occurred and a forecast of sales price adjustments, recorded a loss of R\$76 million.

In the fiscal year ended December 31, 2023, we mainly had the effects of Adjustment to fair value as follows:

- Management reclassified the balances related to Neoenergia Itabapoana to the item of non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lowest value between fair value (net of selling expenses) and the value of books, impacting the result on December 31, 2023, and recorded a loss of R\$ 166 million related to Adjustment to fair value.
- On September 26, 2023, the asset exchange transaction with Eletronorte was completed, after all the conditions precedent were met and the transfers of the interests were carried out. Considering that prior to the transaction, the Company already held 51% of EAPSA's shares and that after the completion of the transaction it became the holder of 100% of the shares, the transaction is classified as a business combination carried out in stages. The Company recorded a gain on the acquisition of EAPSA of R\$ 1,555 million.
- On April 25, 2023, Neoenergia's Board of Directors approved the Share Purchase Agreement and Other Covenants ("SPA") with Warrington Investment Pte. Ltd., referring to the sale of 50% of the equity interest of the subsidiary Neoenergia Transmissão S.A., for the amount of R\$ 1,200 million, subject to usual price adjustments. On September 29, 2023, the conditions precedent were fully met and the transaction was completed. With this, the fair value on the transaction of the conclusion of the sale of the interests in the amount of R\$ 198 million was determined.

2.1 Financial and equity conditions

Operating Profit

In the fiscal year ended December 31, 2024, operating profit totaled R\$9,701 million, representing a reduction of R\$98 million, equivalent to a reduction of 1% compared to the fiscal year 2023, which was R\$9,799 million.

This variation stems from the explanations detailed above.

Financial results

FINANCIAL RESULTS	2024	2023	Variation (%) 2024/2023	
	R\$ million	R\$ million	R\$	%
Income from financial investments	883	847	36	4%
Charges, monetary and exchange variations and Instruments financial debt derivatives	(5,369)	(5,303)	(66)	1%
Other financial results not related to debt	(506)	(387)	(119)	31%
Interest, commissions and late payment accrual	333	342	(9)	(3%)
Monetary and exchange rate variations - other	(37)	18	(55)	(306%)
Adjustment of provision for contingencies /judicial deposits	(141)	(120)	(21)	18%
Update of sector financial assets / liabilities	(162)	(137)	(25)	18%
Post-employment obligations	(94)	(98)	4	(4%)
Other net financial income (expenses)	(405)	(392)	(13)	3%
Total	(4,992)	(4,843)	(149)	3%

Main variations for the fiscal year 2024 compared to 2023

The Company's financial result reached an expense totaling R\$ 4,993 million (3% vs. 2023). This variation is mainly explained by the higher expense with debt charges, higher CDI, in addition to the increase in the average debt balance due to the funding directed to Capex from new transmission projects and distributors.

The table below shows the main indexes:

Indexes	2024	2023
CDI	10.88%	13.04%
TJLP	6.89%	7.05%
Δ USD ¹	1.3510	- 0.3764
IPCA ²	4.87%	4.68%
IPCA ³	4.83%	4.62%

Note 1: exchange variation between December 30 and December 30.

Note 2: considers inflation recorded in the year (M-1).

Note 3: considers inflation accounted for in the year.

Profit before income tax and social contribution

Profit before income tax and social contribution, in the fiscal year ended December 31, 2024, was R\$4,709 million, an increase of R\$247 million, equivalent to an increase of 5% compared to the fiscal year 2023, in which it was R\$4,956 million.

2.1 Financial and equity conditions

Net Profit

Net income in the fiscal year ended December 31, 2024, of R\$ 3,682 million, presenting a reduction of R\$ 845 million, equivalent to a reduction of 18.7% compared to the fiscal year ended December 31, 2023, in which it was in the amount of R\$ 4,527 million.

Below is the composition of net income attributable to controllers and non-controllers:

Net Profit	2024	2023	Variation (%) 2024 / 2023	
	R\$ million	R\$ million	R\$	%
Attributable to				
Controlling shareholders	3,635	4,461	(826)	22.7%
Non-controlling shareholders	47	66	(19)	40.4%
	3.682	4.527	(845)	22.9%

Statement of Cash Flows:

Comparison of the main cash flow statement accounts between the fiscal years ended December 31, 2024 and 2023:

CASH FLOW	2024	2023	Variation (%) 2024 / 2023	
	R\$ million	R\$ million	R\$	%
Net cash from operating activities	3,242	1,632	1,610	99%
Net cash used in investing activities	(5,798)	(4,749)	(1,049)	22%
Net cash generated from financing activities	2,838	3,763	(925)	(25%)
Increase in cash and cash equivalents	282	646	(364)	(56%)

Operational Activities

Net cash from operating activities was R\$3,242 million in the fiscal year ended December 31, 2024, resulting in an increase of R\$1,632 million when compared to the previous year.

Investment Activities

In the fiscal year ended December 31, 2024, net cash used by investment activities totaled R\$ 5,798 million, presenting a positive variation of R\$ 1,049 million when compared to the fiscal year 2023. This increase in the use of net cash in investment activities in 2024 was mainly due to the increase in expansions and improvements of distributors in 2024.

Reduction when compared to 2023 due to the sale of equity interest to the GIC of 50% of the voting capital of Neoenergia Transmissão for the amount of R\$1,111 million.

Reduction with the deconsolidation of cash from the operating transmitters of the Unique project in the amount of R\$372 million in 2023.

Increase with the consolidation of cash from the Dardanelos Plant, which the Company gained control of in 2023 of R\$ 208 million.

Financing Activities

2.1 Financial and equity conditions

In the fiscal year ended December 31, 2024, net cash generated by financing activities was R\$ 2,838 million, a negative variation of R\$ 925 million when compared to the fiscal year 2023. This variation is mainly due to the net effect of the following factors:

Funding of loans, financing and debentures in the amount of R\$12,821 million in 2024, an increase of R\$1,299 million compared to 2023, which was R\$11,522 million, mainly explained by the execution of Capex of network projects;

Amortizations of loans, financing, debentures and payment of funding costs in the amount of R\$9,329 million in 2024, with an increase of R\$2,714 million compared to December 31, 2023, which was R\$6,615 million;

Payment of dividends and interest on shareholders' equity in the amount of R\$979 million in 2024, of which R\$399 million is lower than that paid in 2023, which was R\$1,378 million; and

Increase in the passive position of derivative contracts, with an amount of R\$321 million in 2024, presenting an amount of R\$328 million higher than that of December 31, 2023, which was R\$7 million.

2.2 Operating and financial results

2.2 - Directors should comment on:

- a) results of the issuer's operations, in particular:
 - i. description of any important components of the revenue

2024

Neoenergia's 2024 results are based on management analyses that management believes best reflect the company's business, reconciled with international standards for interim financial statements (International Financial Reporting Standards - IFRS).

Calculation Log (CONSOLIDATED)	2024	2023	Correspondence in the Explanatory Notes
(+) Net revenue	48,993	44,343	Income statements
(-) Estimated replacement value of the concession	(1,504)	(1,222)	Note 5
(-) Other revenue	(974)	(802)	Note 5
(+) Gain/loss in RAP	(18)	(105)	Note 5.3
(+) Operation and maintenance revenue	156	157	Note 5.3
(+) Photovoltaic operations	3	7	Note 5.3
(+) Other revenue - Other revenues	24	10	Note 5.3
= Net Operating REVENUE	46,680	42,388	
(+) Electricity costs	(20,800)	(19,306)	Income statements
(+) Fuel for energy production	(219)	(492)	Note 8
(+) Construction costs	(9,538)	(8,056)	Income statements
(+) Photovoltaic operations	(9)	(14)	Note 8
= Energy Cost	(30,566)	(27,868)	
(+) Estimated replacement value of the concession	1,504	1,222	Note 5
= GROSS MARGIN	17,618	15,742	
(+) Operating costs	(5,558)	(5,259)	Income statements
(+) Selling expenses	(286)	(344)	Income statements
(+) Other general and administrative revenue/expenses	(2,249)	(2,193)	Income statements
(-) Fuel for energy production	219	492	Note 8
(-) Photovoltaic operations	9	14	Note 8
(-) Depreciation	2,816	2,560	Note 8
(+) Other revenue	974	802	Note 5
(-) Gain/loss in RAP	18	105	Note 5.3
(-) Operation and maintenance revenue	(156)	(157)	Note 5.3
(-) Photovoltaic operations	(3)	(7)	Note 5.3
(-) Other revenue - Other revenue	(24)	(10)	Note 5.3
= Operating Expense (PMSO)	(4,240)	(3,997)	
(+) PECLD	(552)	(632)	Income statements
(+) Equity method / (-) Fair value adjustment - investment	(309)	1,246	Income statements
EBITDA	12,517	12,359	
(+) Depreciation and Amortization	(2,816)	(2,560)	Note 8
(+) Financial Result	(4,992)	(4,843)	Income statements
(+) IR/CS	(1,027)	(429)	Income statements
(+) Minority	(47)	(66)	Income statements
NET PROFIT	3,635	4,461	Income statements

In 2024, the Gross Margin without VNR of R\$16,114 million (+11% vs. 2023), impacted by the effects of: (i) increased customer base, (ii) higher volumes; (iii) Tariff Revisions of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation of installment B +2.5% and +0.25%, respectively; (iv) 2023 Readjustment

2.2 Operating and financial results

Tariff of Neoenergia Brasília, effective as of October/23 (variation of installment B: +7.14%); (v) Tariff Adjustment of 2024 of Neoenergia Elektro, effective as of August/24 (variation of installment B: +0.69%); (vi) Tariff Adjustment of 2024 of Neoenergia Brasília, effective as of October/24 (variation of installment B: +5.0%); (vii) better result of wind generation; and (viii) consolidation of Dardanelos from September 2023. These effects were smoothed by the lower margin of Termopernambuco, due to the amendment of its bilateral energy sales contracts to the current capacity reserve contract, in addition to the Neoenergia Elektro Tariff Revision in August/23, with a variation of installment B of -3.9% and the Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern in April/24, variation of installment B of -4.82%, -4.40% and -5.63%, respectively. Gross margin was R\$17,618 million in 2024 (+12% vs. 2023), driven by the highest VNR, given the highest IPCA in the period.

2023

Neoenergia S.A. presents the results for 2023 based on management analyses that management believes best reflect the company's business, reconciled with the International Financial Reporting Standards (IFRS).

Calculation Log (CONSOLIDATED)	2023	2022	Correspondence in the Explanatory Notes
(+) Net revenue	44,343	42,787	Income statements
(-) Estimated replacement value of the concession	(1,222)	(1,339)	Note 6
(-) Other revenue	(802)	(824)	Note 6
(+) Gain/loss in RAP	(105)	34	Note 6.4
(+) Operation and maintenance revenue	157	131	Note 6.4
(+) Photovoltaic operations	7	28	Note 6.4
(+) Other revenue - Other revenues	10	5	Note 6.4
= Net Operating REVENUE	42,388	40,822	
(+) Electricity costs	(19,306)	(17,813)	Income statements
(+) Fuel for energy production	(492)	(125)	Note 9
(+) Construction costs	(8,056)	(8,001)	Income statements
(+) Photovoltaic operations	(14)	(21)	Note 9
= Energy Cost	(27,868)	(25,960)	
(+) Estimated replacement value of the concession	1,222	1,339	Note 6
= GROSS MARGIN	15,742	16,201	
(+) Operating costs	(5,259)	(4,507)	Income statements
(+) Selling expenses	(344)	(360)	Income statements
(+) Other general and administrative revenue/expenses	(2,193)	(2,080)	Income statements
(-) Fuel for energy production	492	125	Note 9
(-) Photovoltaic operations	14	21	Note 9
(-) Depreciation	2,560	2,243	Note 9
(+) Other revenue	802	824	Note 6
(-) Gain/loss in RAP	105	(34)	Note 6.4
(-) Operation and maintenance revenue	(157)	(131)	Note 6.4
(-) Photovoltaic operations	(7)	(28)	Note 6.4
(-) Other revenue - Other revenue	(10)	(5)	Note 6.4
= Operating Expense (PMSO)	(3,997)	(3,932)	
(+) PECLD	(632)	(505)	Income statements
(+) Equity method / (-) Fair value adjustment - investment	1,246	(182)	Income statements
EBITDA	12,359	11,582	
(+) Depreciation and Amortization	(2,560)	(2,243)	Income statements and Note 9
(+) Financial Result	(4,843)	(3,800)	Income statements
(+) IR/CS	(429)	(752)	Income statements
(+) Minority	(66)	(69)	Income statements
NET PROFIT	4,461	4,718	Income statements

2.2 Operating and financial results

In 2023, the Gross Margin was R\$ 15,742 million (-3% vs. 2022), negatively impacted by the lower transmission margin, due to the non-recurring adjustments via IFRS 15, lower VNR and the lower margin of Termopernambuco, and positively, by the following effects: (i) increase in the customer base, (ii) higher volumes; (iii) 2022 Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern effective from the end of April/22 (variation of installment B: +14.14%, +14.82% and +14.75% respectively), of Neoenergia Elektro, effective from the end of August/22 (variation of installment B: +9.32%) and Neoenergia Brasília, effective from the beginning of November/22 (variation of installment B: +5.2%); (iv) Tariff Revisions of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation of installment B +2.5% and +0.25%, respectively; (v) 2023 Tariff Adjustment of Neoenergia Brasília, effective as of October/23 with variation of installment B: +7.14%; and (vi) better result in Renewables due to the entry into operation of the Oitis Wind Complex and the Luzia Solar Complex and the consolidation of Dardanelos, as of September 2023.

Networks:

2024

The result of the Networks segment includes the performance of both distributors and transmission assets. In the year, the Gross Margin without VNR of R\$13,994 million (+15% vs. 2023), impacted by the effects of: (i) increase in the customer base, (ii) higher volumes; (iii) Tariff Revisions of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation of installment B +2.5% and +0.25%, respectively; (iv) Tariff Adjustment of 2023 of Neoenergia Brasília, effective as of October/23 (variation of installment B: +7.14%); (v) Tariff Adjustment of 2024 of Neoenergia Elektro, effective from August/24 (variation of installment B: +0.69%); (vi) Tariff Adjustment of 2024 of Neoenergia Brasília, effective from October/24 (variation of installment B: +5.0%); and (vii) higher transmission margin, due to non-recurring adjustments via IFRS 15 that occurred in 2023. These effects were smoothed by the Neoenergia Elektro Tariff Review in August/23, with a variation of installment B of -3.9% and by the Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern in April/24, variation of installment B of -4.82%, -4.40% and -5.63%, respectively. The gross margin of Networks was R\$15,498 million in 2024 (+16% vs. 2023), driven by the highest VNR, given the highest IPCA in the period.

2023

In the year, net revenue was R\$ 40,802 million (+4% vs. 2022), Gross Margin was R\$ 13,372 million (-2% vs. 2022), negatively impacted by the lower transmission margin, due to non-recurring adjustments via IFRS 15 and lower VNR, and positively, by the following effects: (i) increase in the customer base, (ii) higher volumes; (iii) 2022 Tariff Adjustments of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern in force from the end of April/22 (variation of installment B: +14.14%, +14.82% and +14.75% respectively), of Neoenergia Elektro, effective from the end of August/22 (variation of installment B: +9.32%) and Neoenergia Brasília, effective from the beginning of November/22 (variation of installment B: +5.2%); (iv) Tariff Revisions of Neoenergia Coelba and Neoenergia Cosern in April 2023, variation of installment B +2.5% and +0.25%, respectively; and (v) Tariff Adjustment of 2023 of Neoenergia Brasília, effective from October/23 with variation of installment B: +7.14%.

Renewables:

2024

The Renewables segment, which includes the performance of the wind, solar and hydroelectric plants of the Neoenergia Group, presented a gross margin of R\$1,793 million in 2024 (+R\$145 million vs. 2023), due to the better result in Hydros explained by the consolidation of Dardanelos from September/23 and better performance of wind assets, due to higher generation.

2.2 Operating and financial results

2023

The Renewables segment, which includes the performance of the wind, solar and hydroelectric plants of the Neoenergia Group, presented a gross margin of R\$ 1,648 million (+R\$ 232 million vs. 2022), due to the consolidation of Dardanelos as of September 2023 and the commercial start-up, as of the third quarter of 2022, of the Oitis Wind Complex and the Luzia Solar Complex.

Liberalized:

2024

The Liberalized segment, which comprises the Commercialization and Thermal Generation assets, consolidated a gross margin of R\$ 364 million in 2024 (-53% vs. 2023), due to the lower result of Termopernambuco, due to the amendment of its energy sales agreements with Neoenergia Coelba and Neoenergia Pernambuco, effective until 05/14/24, for the capacity reserve agreement, effective as of 10/01/24.

2023

The Liberalized segment, which comprises the Commercialization and Thermal Generation assets, consolidated a gross margin of R\$ 782 million in 2023 (-34% vs. 2022), impacted by a lower margin in Termopernambuco, explained by a lower cost in 2022, when, extraordinarily, there was no gas supply, which allowed the plant not to pay for gas and transportation, honoring its energy sales contracts by buying from PLD. The Trading Company contributed R\$ 113 million in the year (+11% vs. 2022).

ii. Factors that materially affected operating results

Networks:

Distributor

2024

The distributed energy (captive + free + GD) was 75,683 GWh in 2024 (+6.1% vs. 2023). It is worth noting that Neoenergia Coelba, Neoenergia Cosern and Neoenergia Elektro, which underwent tariff revisions in 2023, had their reference markets adjusted in order to compensate for migrations to distributed generation. The values of energy distributed by distributor and by type of customer are presented in the tables below:

2.2 Operating and financial results

Distributed Energy (GWh)	Neoenergia Coelba			Neoenergia Pernambuco			Neoenergia Cosern			Neoenergia Elektro			Neoenergia Brasilia			CONSOLIDATED		
	2024	2023	%	2024	2023	%	2024	2023	%	2024	2023	%	2024	2023	%	2024	2023	%
Residential	8,132	7,918	2.7%	5,985	5,729	4.5%	2,474	2,417	2.4%	5,564	5,276	5.5%	2,582	2,549	1.3%	24,737	23,888	3.6%
Industrial	457	698	(34.5%)	312	360	(13.3%)	121	151	(19.9%)	714	960	(25.6%)	33	41	(19.5%)	1,638	2,211	(25.9%)
Commercial	2,566	2,912	(11.9%)	1,795	1,967	(8.7%)	687	779	(11.8%)	1,975	2,052	(3.8%)	1,353	1,439	(6.0%)	8,375	9,149	(8.5%)
Rural	2,528	2,370	6.7%	465	491	(5.3%)	383	409	(6.4%)	865	812	6.5%	127	139	(8.6%)	4,369	4,220	3.5%
Other	2,552	2,662	(4.1%)	1,462	1,794	(18.5%)	622	619	0.5%	1,225	1,268	(3.4%)	1,208	1,316	(8.2%)	7,068	7,659	(7.7%)
Total Energy Distributed (captive)	16,235	16,560	(2.0%)	10,019	10,341	(3.1%)	4,287	4,374	(2.0%)	10,343	10,368	(0.2%)	5,302	5,484	(3.3%)	46,187	47,127	(2.0%)
Industrial	4,594	4,142	10.9%	2,793	2,648	5.5%	1,194	1,100	8.5%	7,482	6,710	11.5%	548	551	(0.5%)	16,610	15,151	9.6%
Commercial	1,425	1,135	25.6%	1,313	1,041	26.1%	381	301	26.6%	1,186	998	18.8%	735	616	19.3%	5,040	4,090	23.2%
Rural	41	11	272.7%	49	34	44.1%	n	2	450.0%	239	163	46.6%	5	5	-	346	215	60.9%
Other	621	420	47.9%	477	86	454.7%	174	161	8.1%	639	434	47.2%	39	0	-	1,951	1,101	77.2%
Supplies	0	0	-	237	219	8.2%	2	1	100.0%	0	0	-	154	134	14.9%	393	354	11.0%
Free Market + Supply	6,682	5,709	17.0%	4,869	4,027	20.9%	1,762	1,564	12.7%	9346	8,305	14.9%	1,481	1,305	13.5%	24,339	20,911	16.4%
Residential	8,132	7,918	2.7%	5,985	5,729	4.5%	2,474	2,417	2.4%	5,564	5,276	5.5%	2,582	2,549	1.3%	24,737	23,888	3.6%
Industrial	5,051	4,841	4.3%	3,105	3,008	3.2%	1,315	1,251	5.1%	8,195	7,671	6.8%	582	592	(1.7%)	18,248	17,362	5.1%
Commercial	3,991	4,046	(1.4%)	3,108	3,008	3.3%	1,067	1,080	(1.2%)	3,161	3,050	3.6%	2,087	2,055	1.6%	13,415	13,239	1.3%
Rural	2,569	2,381	7.9%	514	524	(1.9%)	395	410	(3.7%)	1,104	975	13.2%	133	144	(7.6%)	4,715	4,435	6.3%
Other	3,173	3,082	3.0%	1,939	1,880	3.1%	796	779	2.2%	1,864	1,702	9.5%	1,246	1,316	(5.3%)	9,018	8,759	3.0%
Supplies	0	0	-	237	219	8.2%	2	1	100.0%	0	0	-	154	134	14.9%	393	354	11.0%
Total Energy Distributed (captive + free)	22,917	22,269	2.9%	14,888	14,368	3.4%	6,049	5,938	1.9%	19,889	18,673	6.5%	6,784	6,789	(0.1%)	70,526	68,038	3.7%
Compensation energy GD	1,725	1,039	66.0%	1,314	759	73.1%	757	532	42.3%	941	619	52.0%	420	331	26.9%	5,157	3,280	57.2%
Total Energy Distributed (captive + free + GD)	24,641	23,308	5.7%	16,202	15,127	7.1%	6,806	6,470	5.2%	20,829	19,292	8.0%	7,204	7,120	1.2%	75,683	71,318	6.1%

The energy losses are monitored through the percentage index that calculates the ratio between the energy injected and the energy billed, accumulated in the 12-month period. Based on this methodology, we present below the evolution of the indicator and the comparison with the tariff coverage.

DISTRIBUTOR	12-month losses (%)															
	Technical Loss					Non-Technical Loss					Total Loss					
	4Q23	1Q24	2Q24	3Q24	4Q24	4Q23	1Q24	2Q24	3Q24	4Q24	4Q23	1Q24	2Q24	3Q24	4Q24	Aneel 24
 Neoenergia Coelba	10.74%	10.81%	10.73%	10.91%	10.91%	5.31%	5.31%	5.38%	4.81%	4.78%	16.05%	16.12%	16.11%	15.72%	15.69%	15.44%
 Neoenergia Pernambuco	9.09%	9.19%	9.16%	9.31%	9.60%	8.37%	8.95%	8.95%	8.46%	8.33%	17.46%	18.15%	18.11%	17.77%	17.93%	15.26%
 Neoenergia Cosern	7.86%	7.85%	7.76%	7.85%	7.72%	0.33%	0.93%	0.95%	0.32%	0.88%	8.19%	8.77%	8.71%	8.18%	8.60%	10.31%
 Neoenergia Elektro	5.99%	5.93%	5.93%	5.94%	5.95%	1.93%	1.57%	1.82%	1.39%	0.83%	7.92%	7.50%	7.75%	7.33%	6.77%	7.72%
 Neoenergia Brasilia	8.15%	8.17%	8.20%	8.23%	8.34%	3.26%	2.98%	2.95%	2.78%	2.96%	11.41%	11.15%	11.15%	11.02%	11.30%	11.74%

DISTRIBUTOR	Total 12-month losses (GWh)															
	Technical Loss					Non-Technical Loss					Total Loss					
	4Q23	1Q24	2Q24	3Q24	4Q24	4Q23	1Q24	2Q24	3Q24	4Q24	4Q23	1Q24	2Q24	3Q24	4Q24	Aneel 24
 Neoenergia Coelba	2,850	2,913	2,928	2,987	2,965	1,407	1,430	1,466	1,318	1,299	4,258	4,343	4,394	4,304	4,264	4,167
 Neoenergia Pernambuco	1,583	1,628	1,648	1,681	1,742	1,457	1,585	1,609	1,528	1,511	3,040	3,213	3,257	3,209	3,253	2,682
 Neoenergia Pernambuco	509	515	514	520	511	21	61	63	21	58	530	576	577	541	569	693
 Neoenergia Elektro	1,215	1,229	1,255	1,267	1,269	392	326	386	297	176	1,607	1,555	1,640	1,563	1,445	1,663
 Neoenergia Brasilia	625	630	639	639	638	250	230	230	216	227	874	861	868	856	864	898

NOTES: (1) Due to the fact that the deadline for calculating the loss indicator for December 2024 is later than the period of publication of this report, the data presented is estimated. The 2023 indicators were adjusted for the final calculation. (2) Regulatory limit 12 months

Neoenergia Coelba presented total losses of 15.69% in 2024, reinforcing the downward trend of the indicator throughout 2024 and approaching its regulatory limit of 15.44%.

At Neoenergia Pernambuco, total 12-month losses ended 2024 at 17.93%, still above the regulatory level of 15.26%.

Neoenergia Cosern closed 2024 at 8.60%, remaining below its regulatory limit of 10.31%. Total 12-month losses at Neoenergia Elektro ended the period at 6.77%, also below the regulatory limit of 7.72%.

Finally, Neoenergia Brasilia recorded total 12-month losses of 11.30% in 2024, remaining below its regulatory limit of 11.74%.

2.2 Operating and financial results

2023

The distributed energy (captive + free + GD) was 71,318 GWh in 2023 (+3.9% vs. 2022). It is worth noting that Neoenergia Coelba, Neoenergia Cosern and Neoenergia Elektro, which underwent tariff revisions in 2023, had their reference markets adjusted in order to compensate for migrations to distributed generation.

The values of energy distributed by distributor and by type of customer are presented in the tables below:

Distributed Energy (GWh)	Neoenergia Coelba			Neoenergia Pernambuco			Neoenergia Cosern			Neoenergia Elektro			Neoenergia Brasília			CONSOLIDATED		
	2023	2022	%	2023	2022	%	2023	2022	%	2023	2022	%	2023	2022	%	2023	2022	%
Residential	7,918	7,536	5.1%	5,729	5,394	6.2%	2,417	2,350	2.9%	5,276	5,021	5.1%	2,549	2,448	4.1%	23,888	22,749	5.0%
Industrial	698	839	(16.8%)	360	445	(19.1%)	151	198	(23.7%)	960	1,125	(14.7%)	41	42	(2.4%)	2,211	2,648	(16.5%)
Commercial	2,912	2,989	(2.6%)	1,967	2,098	(6.2%)	779	821	(5.1%)	2,052	2,097	(2.1%)	1,439	1,466	(1.8%)	9,149	9,471	(3.4%)
Rural	2,370	2,102	12.7%	491	506	(3.0%)	409	397	3.0%	812	889	(8.7%)	139	144	(3.5%)	4,220	4,038	4.5%
Other	2,662	2,569	3.6%	1,794	1,849	(3.0%)	619	608	1.8%	1,268	1,280	(0.9%)	1,316	1,290	2.0%	7,659	7,595	0.8%
Total Distributed Energy (captive)	16,560	16,035	3.3%	10,341	10,292	0.5%	4,374	4,374	-	10,368	10,411	(0.4%)	5,484	5,390	1.7%	47,127	46,502	1.3%
Mercado Livre + Supply	5,709	5,346	6.8%	4,027	3,954	1.8%	1,564	1,470	6.4%	8,305	8,285	0.2%	1,305	1,220	7.0%	20,911	20,276	3.1%
Total Distributed Energy (captive + free)	22,269	21,381	4.2%	14,368	14,246	0.9%	5,938	5,844	1.6%	18,673	18,696	(0.1%)	6,789	6,610	2.7%	68,038	66,778	1.9%
Offset energy GD	1,039	544	91.0%	759	469	61.8%	532	290	83.4%	619	349	77.4%	331	195	69.7%	3,280	1,848	77.5%
Total Distributed Energy (captive + free + GD)	23,307	21,925	6.3%	15,127	14,715	2.8%	6,470	6,135	5.5%	19,291	19,046	1.3%	7,120	6,805	4.6%	71,318	68,626	3.9%

The energy losses are monitored through the percentage index that calculates the ratio between the energy injected and the energy billed, accumulated in the 12-month period. Based on this methodology, we present below the evolution of the indicator and the comparison with the tariff coverage.

DISTRIBUTOR	12-month losses (%)														
	Technical Loss					Non-Technical Loss					Total Loss				
	4Q22	1Q23	2Q23	3Q23	4Q23	4Q22	1Q23	2Q23	3Q23	4Q23	4Q22	1Q23	2Q23	3Q23	4Q23
Neoenergia Coelba	10.61%	10.48%	10.47%	10.52%	10.49%	4.01%	4.27%	4.13%	4.53%	5.56%	14.63%	14.75%	14.60%	15.04%	16.05%
Neoenergia Pernambuco	8.60%	8.65%	8.73%	8.89%	9.00%	7.98%	8.04%	8.09%	8.29%	8.44%	16.58%	16.69%	16.82%	17.18%	17.44%
Neoenergia Cosern	8.28%	8.11%	8.14%	8.07%	7.91%	-0.17%	-0.01%	-0.12%	0.34%	0.28%	8.12%	8.10%	8.02%	8.41%	8.19%
Neoenergia Elektro	5.98%	5.99%	6.03%	5.99%	5.94%	0.60%	0.96%	0.99%	1.52%	1.99%	6.57%	6.95%	7.01%	7.52%	7.93%
Neoenergia Brasília	8.22%	8.30%	8.23%	8.29%	8.16%	3.21%	2.79%	2.65%	2.93%	3.26%	11.42%	11.09%	10.88%	11.22%	11.42%

DISTRIBUTOR	Total 12-month losses (GWh)														
	Technical Loss					Non-Technical Loss					Total Loss				
	4Q22	1Q23	2Q23	3Q23	4Q23	4Q22	1Q23	2Q23	3Q23	4Q23	4Q22	1Q23	2Q23	3Q23	4Q23
Neoenergia Coelba	2,662	2,655	2,660	2,699	2,783	1,006	1,081	1,050	1,162	1,475	3,668	3,736	3,710	3,860	4,257
Neoenergia Pernambuco	1,474	1,481	1,498	1,535	1,567	1,367	1,376	1,387	1,431	1,469	2,842	2,857	2,885	2,966	3,035
Neoenergia Cosern	527	515	520	521	512	(11)	(1)	(8)	22	18	517	515	513	543	530
Neoenergia Elektro	1,197	1,188	1,190	1,190	1,204	120	191	195	303	403	1,317	1,379	1,385	1,493	1,607
Neoenergia Brasília	616	623	614	621	625	240	210	198	220	250	856	833	812	841	875

NOTES: (1) Due to the fact that the deadline for calculating the loss indicator for December 2023 is later than the period of publication of this report, the data presented is estimated. The 2022 indicators were adjusted for the final calculation. (2) The table normalizes the impact of ANEEL Normative Resolution 1000/2021 from 3Q22 to 2Q23, with no impact as of 3Q23. (3) Regulatory limit 12 months.

Neoenergia Coelba presented total losses in 2023 of 16.05%, driven, exceptionally, by the high temperatures in the quarter that made the load 15.5% higher than the 2022 load, causing the Unbilled energy to increase, affecting the indicator. This impact on the indicator was +0.96 p.p. Purging this effect, the indicator would be 15.09%, below the regulatory limit of 15.20%. It is worth noting that the effect of the Unbilled does not impact the Company's Economic Result.

2.2 Operating and financial results

At Neoenergia Pernambuco, total losses ended 2023 at 17.44%, still above the regulatory level of 15.25%. It is worth mentioning the impact of +0.19 p.p. referring to the migration of a large customer to the basic network. Neoenergia Elektro closed 2023 at 7.93%, in line with its regulatory level, having also been impacted by the heat wave of the fourth quarter of 2023, which increased its load by 9.5% compared to 2022 and had effects on a greater volume of Unbilled energy.

Transmitters:

As of December 31, 2024, thirteen transmission assets were in operation (Afluentes T, Narandiba, Potiguar Sul, Atibaia, Biguaçu, Sobral, Dourados, Jalapão, Santa Luzia, Itapaboana, Rio Formoso, Estreito and Paraíso).

The lots purchased in the April 2017 auction were delivered throughout 2019 to 2021 and had their last delivery on August 11, 2021 with the last stretch of Dourados. With this delivery, the projects awarded in the April 2017 auction were brought forward by an average of 15 months in relation to the Aneel deadline and Capex savings of 20% in relation to the original estimate by the Regulator.

In January 2022, the Jalapão line entered into commercial operation (lot 4 of the Dec/17 Auction). The transmission line TL 500 kV Miracema -Gilbués II -Barreiras II, is 728 km in length and is the largest line in operation at Neoenergia, passing through the states of Tocantins, Maranhão, Piauí and Bahia. The Jalapão Lot has a total annualized RAP of R\$ 149 million and was delivered 15 months in advance and a Capex saving of 34%, both in relation to that estimated by Aneel. With this delivery, Neoenergia has completed the delivery of all projects auctioned during the December 2017 Auction an average of 15.6 months in advance in relation to Aneel's deadline, with a capex saving of 33% in relation to original estimates from the Regulator.

In January 2023, the Rio Formoso line went into operation. The lot was energized in December 2022 and the RAP cleared in 2023 and delivered with 25% Capex saving compared to parameters indicated by Aneel, moving the regulatory deadline forward by 14 months, once again confirming Neoenergia's ability to execute.

In 2023, the sale of a 50% equity interest in eight transmission assets in operation (Jalapão, Santa Luzia, Dourados, Atibaia, Biguaçu, Sobral, Narandiba and Rio Formoso) was announced and closed for GIC, with a cash inflow of R\$ 1.1 billion in the third quarter of 2023.

In 2024, 100% of the RAP of: Itabapoana (Lot 3 - Auction of December/2018), whose OL was issued late due to the strike of IBAMA, Paraíso (Lot 11 - Auction of June/2022), anticipating the business plan and Estreito (Lot 4 - Auction of December/2021).

Auction	Lot	Nom*	Location	Extension (Km)	Substation	RAP2 (R\$MM)	Entry into Operation	Line Availability Rate (%)					
								2019	2020	2021	2022	2023	2024
-	-	Afluentes T	BA	489	3 substation	67	1990	99.88	99.97	99.83	99.90	99.96	99.91
Auction Jun/08	E	Narandiba ¹	BA	-	1 substation	28	Jun/11	99.94	99.97	99.98	99.95	99.86	99.90
Auction Jun/11	G	Extremoz II ¹	-	-	1 substation	5	Sep/14	100.00	100.00	99.98	99.95	99.86	99.90
Auction May/12	D	Brumado II ¹	RN	-	1 substation	7	Jul/15	99.94	99.97	99.98	99.95	99.86	99.90
Auction Jan/13	G	Potiguar Sul	RN/PB	190	-	34	Nov/16	99.68	99.93	99.98	99.91	99.58	99.98
Auction Apr/17	4	Dourados	MS	581	1 substation	93	Aug/21	-	-	99.98	99.99	99.90	99.90
	20	Atibaia	SP	-	1 substation	19	Dec/19	-	99.99	99.90	100.00	99.90	99.99
	22	Biguaçu	SC	-	1 substation	19	Jul/20	-	100.00	99.92	99.97	99.96	100.00
	27	Sobral	CE	-	1 substation	17	Jan/20	-	100.00	99.98	99.99	99.96	99.96
Auction Dec/17	6	Santa Luzia	CE/PB	345	1 substation	80	Nov/21	-	-	-	100.00	99.99	100.00
	4	Jalapão	BA/TO/PI/MA	728	-	176	Jan/22	-	-	-	99.99	99.96	99.99
Auction Dec/18	3	Itabapoana	RJ/MG/ES	478	-	94	Jun/24	-	-	-	-	-	100.00
Auction Dec/19	9	Rio Formoso	BA	210	2 substation	24	Jan/23	-	-	-	-	99.65	99.96
Auction Dec/21	2	Estreito	MG	-	1 substation	45	Sep/24	-	-	-	-	-	100.00
Auction Jun/22	11	Paraíso	MS	291	1 substation	43	Jun/24	-	-	-	-	-	100.00

NOTE 1: Afluentes T came from the process of de-verticalization of Coelba

¹ Narandiba is formed by 3 substations: SS Narandiba, SS Extremoz II and SS Brumado II

² RAP approved (Cycle 2023-2024) after Order no. 4.675/2023.

2.2 Operating and financial results

The limit established by the National System Operator (ONS) stipulates availability between 95% and 98% as being within normal range. This indicator offers guidance in terms of the quality of services measured by ANEEL through availability of the transmission system. During the last five years, the group's transmitters offered availability above the upper limit defined by the ONS:

Renewables:

2024

There was no change in the Company's renewable portfolio in 2024, ending the year with participation in 44 wind farms (1,554 MW), 2 solar farms (149 MWp) and 5 hydroelectric plants (2,159 MW).

2023

The Company ended 2023 off with 44 wind farms in operation, with a total installed capacity of 1,554 MW and 2 solar parks (Luzia Solar Complex), with an installed capacity of 149 MWp. 2023 was a year of completion of the investment cycle in Wind and Solar, with the deliveries of the Oitis Wind Complex (566.5 MW) and Luzia Solar Complex (149 MWp).

In hydraulics, the Company closed 2023 with participation (direct and indirect) in 5 hydroelectric plants: Itapebi, Corumbá, Dardanelos, Baixo Iguaçu and Belo Monte.

Liberalized:

2024

On September 24, 2024, ANEEL approved the anticipation of the Capacity Reserve Contract (CRCAP), resulting from the 2021 Capacity Reserve Auction, maintaining all the conditions offered in the event, anticipating the start of the contract to October 1, 2024. The amendment to this anticipation was signed on September 26, 2024.

In 2024, Termopernambuco generated 87 GWh, (-7% vs. 2023), as the plant was decontracted from May to October 2024. It is worth noting that until May 14, 2024, the company's results were sustained by its old sales contracts and cost structure.

2023

Termopernambuco generated 85 GWh of energy, as it was dispatched for 6 days. The result continues to be preserved by the sales contracts and their cost structure.

- b) material changes in revenues attributable to the introduction of new products and services, changes in volumes and price changes, exchange rates and inflation**

Networks | Distributors

The Electricity Tariffs are set by Aneel for each energy concessionaire according to the specific characteristics of each concession area (geographic territory where each company is contractually obliged to supply electricity), reflecting peculiarities of each region, such as number of consumers, network kilometers and market size (amount of energy served by a given infrastructure), cost of purchased energy, state taxes and others.

2.2 Operating and financial results

According to the concession agreement of Neoenergia Pernambuco and Neoenergia Elektro, the Government will proceed, every 4 years, and for the concession agreement of Neoenergia Coelba, Neoenergia Cosern and Neoenergia Brasília, the Government will proceed, every 5 years, the revisions of the values of the energy commercialization tariffs, changing them more or less, in order to ensure the adequate provision of the services granted and the maintenance of the economic-financial balance of the contract. To this end, the Government must consider the changes in the concessionaire's cost and market structure, the tariff levels observed in similar companies in the domestic and international context, the incentives for efficiency and the moderation of tariffs.

- Neoenergia Coelba

On April 16, 2024, Neoenergia Coelba's Tariff Adjustment was approved. The new tariffs came into force on April 22, with an average effect of 1.53%, 1.62% for low voltage and 1.28% for high and medium voltage customers. The change in Installment A was 8.23%, totaling R\$ 8,538.1 million, mainly impacted by increases of 26.11% in sector charges and 9.73% in energy transmission costs. The average transfer price of energy purchase agreements was set at R\$253.27/MWh. Conversely, variation in Installment B totaled -4.82% (R\$5,513 million), reflecting accumulated inflation (IGP-M) since the most adjustment, of -4.26%, deducted from a Factor X, of 0.57%.

On April 20, 2023, Neoenergia Coelba had its Tariff Revision approved by Aneel, with an average effect for the consumer of 8.18% (6.91% for high and medium voltage and 8.66% for low voltage), applied since April 22. Installment A was subject to a fixed amount of R\$7,562 million, with total variation of 7.6% during the period, contributing 4.29% to the final index. Financial components accounted for 2.81% of the final index. Installment B reached a total of R\$5,490 million, an increase of 2.5% compared to the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, with an additional adjustment related to the SCEE (Electric Energy Compensation System) for distributed generation, contributing 1.08% to the final index. An amount of R\$15,279 million was approved for the Net Remuneration Base in April 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized under the tariff, Aneel established a percentage equivalent to 15.42% on energy injected.

- Neoenergia Pernambuco

On April 23, 2024, Aneel approved the Tariff Adjustment of Neoenergia Pernambuco. The new tariffs came into force on April 29, with an average effect of -2.69%, being -2.63% for low voltage and -2.85% for high and medium voltage customers. The change in Installment A was -1.4%, totaling R\$5,284.4 million, mainly impacted by the increases of 21.5% in sector charges, 5.9% in energy transmission costs and the reduction of -8.3% in energy purchase costs. The average transfer price of energy purchase agreements was set at R\$257.00/MWh. On the other hand, the variation of Installment B was -4.40% (R\$2,365.0 million), reflecting the accumulated inflation (IGP-M) since the last adjustment, of -4.26%, deducted from Factor X, of 0.14%.

On May 12, 2023, Aneel approved Neoenergia Pernambuco's Tariff Adjustment and came into force on May 14, with an average effect of 9.02% for consumers (10.41% for high and medium voltage and 8.51% for low voltage). Factors that most impacted the calculation of the adjustment were the costs of purchasing and transporting energy, in addition to financial components. The change in Installment A was 6.1%, totaling R\$ 5,238 million, mainly impacted by the increases of 21.4% in transmission charges and 8.7% in energy purchase costs, in addition to 0.21% due to MMGD in the calculation of technical losses. The average transfer price of energy purchase agreements was set at R\$ 279.12/MWh. Installment B did not change, totaling R\$ 2,323 million, reflecting the accumulated inflation (IGP-M) since the last adjustment of 0.17%, less the X Factor of 0.17%.

2.2 Operating and financial results

- Neoenergia Cosern

On April 16, 2024, Aneel approved Neoenergia Cosern's Tariff Adjustment. The new tariffs came into force on April 22, with an average effect of 7.84%, 8.08% for low voltage and 7.05% for high and medium voltage customers. The change in Installment A was 7.96%, totaling R\$2,167.8 million, mainly impacted by increases of 28.5% in sector charges and 15.6% in energy transmission costs. The average transfer price of energy purchase agreements was set at R\$268.51/MWh. Variation in Installment B totaled -5.63% (R\$1,182.7 million), reflecting the accumulated inflation (IGP-M) since the most recent adjustment totaling -4.26%, deducted from a Factor X, of 1.37%.

On April 20, 2023, Neoenergia Cosern had its Tariff Revision approved by Aneel and entered into force on April 22, with an average effect of 4.26% for consumers (3.65% for high and medium voltage and 4.45% for low voltage). Factors that most impacted the calculation of the adjustment were the costs of purchasing and transporting energy, in addition to financial components. Installment A had a fixed value of R\$1,959 million, with total variation of 5.1% during the period, contributing 3.14% to the final index. Financial components contributed 1.02% to the final index. Installment B totaled R\$1,181 million, an increase of 0.25% compared to the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, and was considered an additional adjustment related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing 0.10% to the final index. For the Net Remuneration Base, the amount approved totaled R\$3,448 million as of April 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized under the tariff, Aneel established a percentage equivalent to 10.25% on the energy injected.

- Neoenergia Elektro

On August 27, 2024, Aneel approved Neoenergia Elektro's Tariff Adjustment. The new tariffs came into force on August 27, with an average effect of -5.64%, being -5.60% for low voltage and -5.72% for high and medium voltage customers. Installment A had a fixed value of R\$6,628 million, with a variation in the period of -4.87%, contributing to the final index with -3.42%. The financial components participated in the final index with -2.43%. Installment B reached R\$2,977 million, with a variation in the period of 0.69% compared to the last 12 months, reflecting the accumulated inflation (IGP-M) of 3.82%, deducted from the X Factor of 3.13%, contributing to the final index with 0.21%.

On August 25, 2023, Aneel approved Neoenergia Elektro's Tariff Revision. The new tariffs came into force on August 27, 2023, with an average effect of 7.17%, 9.53% for low voltage and 3.15% for high and medium voltage customers. Installment A was subject to a fixed amount of R\$6,617 million, with a variation of 6.3% during the period, contributing 4.40% to the final index. Financial components contributed 3.94% to the final index. Installment B totaled R\$2,599 million, with variation in the period of -3.9% in relation to that verified during the last 12 months, net of other revenue and revenue from exceeded demand and reactive surplus, and an additional adjustment was included related to the SCEE (Electric Energy Compensation System) related to distributed generation, contributing -1.17% to the final index. For the Net Remuneration Base, the amount approved totaled R\$6,521 million, in August 2023, reflecting recognition of investments made. With regards to Total Regulatory Electrical Losses recognized in the tariff, Aneel established a percentage equivalent to 7.69% on the energy injected.

2.2 Operating and financial results

- Neoenergia Brasília

On October 15, 2024, Aneel approved Neoenergia Brasília's Tariff Adjustment, which came into force on October 22, with an average effect of -3.32% for consumers (-4.19% for high voltage and -2.98% for low voltage). The factors that most impacted the adjustment were the financial components and sector charges. The change in Installment A was -2.8%, totaling R\$3,108.9 million, impacted by reductions of -7.7% in sector charges and -11.7% in transmission costs and by a 2.13% increase in energy purchase costs. The average transfer price of energy purchase agreements was set at R\$276.20/MWh. The change in Installment B was 5.0%, reflecting the accumulated inflation in the period (IPCA) of +4.46%, minus Factor X, which was -0.03%, resulting in the value of Installment B of R\$647.8 million.

On October 20, 2023, Aneel approved Neoenergia Distribuição Brasília's 2023 Tariff Adjustment and entered into force on October 22, with an average effect of 9.32% for consumers (7.78% for high voltage, and 9.95% for low voltage). The factors that most impacted the adjustment were the financial components and sector charges. The change in Installment A totaled 4.8%, or R\$ 3,099.1 million, and was impacted by increases of 16.4% in sector charges and 13.0% in transmission costs. The average transfer price of energy purchase agreements was set at R\$ 269.93/MWh. On the other hand, variation of Portion B totaled 7.14%, reflecting the accumulated inflation during the period (IPCA) of +5.19%, less Factor X, which totaled -1.96%, resulting in a value for Portion B of R\$711.4 million.

Networks | Transmitters

ANEEL Resolution No. 3.348, which established the RAP for the 2024-2025 cycle, was published on July 19, 2024. The RAP for Neoenergia's transmitters was readjusted by 3.44% compared to the previous cycle. The main reasons for the increase are the adjustment index provided for in the concession agreements and the effects of the revisions to the concessionaires' revenues.

Additionally, there was an increase in Neoenergia Guanabara's RAP at a total of R\$2.26 million referring to ANEEL Authorizing Resolution No. 15,411 of July 2024, which amended Order No. 4,921, of December 14, 2023 and authorized the transmission company to implement reinforcements in transmission facilities under its responsibility, in addition to establishing corresponding RAP installment amounts.

On July 4, 2023, Aneel published Approval Resolution No. 3,216, which established Permitted Annual Revenues for the 2023-2024 cycle. Order No. 4.675/2023, which presented evaluations of the administrative appeals filed in relation to ANEEL Approval Resolution 3.216, of July 4, 2023 and establishes the Annual Permitted Revenues (RAP) among Transmitters for the 2023-2024 cycle, was published on December 12. The established RAP amount was adjusted by 5.56% in relation to the previous cycle. The main reasons for the increase are the adjustment index provided for in the concession agreements and the effects of the revisions to the concessionaires' revenues.

Renewables

The tariffs of the sales contracts of the generators are adjusted annually according to the indexes defined in the respective contracts.

c) relevant impacts of inflation, price variation of the main inputs and products, exchange rate and interest rate on the issuer's operating result and financial result

In addition to what has been presented, the main macroeconomic indicators and indexes that influence the operations carried out by the Company are:

2.2 Operating and financial results

Revenues

- GDP: GDP growth tends to reflect an increase in electricity consumption.
- Inflation: the IGP-M and IPCA indexes adjust the tariffs for the supply of electricity and transmission revenue.
- Exchange rate (US dollar): index of part of the adjustment portion of electricity supply tariffs.
- CDI: indicator to which most applications are linked.

Expenses

- CDI and TJLP: Considerable portion to which the Company's debts are indexed. In the event of an increase in interest rates, the Company's financial expenses will also increase, negatively affecting its ability to pay.
- Exchange Rate: the price of gas for energy generation has as a parameter the international prices that are quoted in dollars. In addition, some of the debts are pegged to foreign currencies, specifically, the US Dollar and the Euro. There are derivative financial instruments to protect variations in the cash flows of payments, however, for accounting reasons, a portion of the calculated variation still remains in the result.
- Inflation: Broadly reflect the Group's costs and expenses, however, we present the main components directly affected:
 - i. Contracts for the supply of energy purchased for resale by distributors are subject to price indexes and are adjusted annually.
 - ii. Third-party contracted services have their prices adjusted in the negotiations due to the increase in the prices of the inputs used in our service, such as: labor, equipment, spare material, fuel, food, among others.
 - iii. Part of the personnel cost varies according to the inflation rate, due to labor disputes.
 - iv. The largest portion of the debt allocated to CAPEX financing is indexed to the IPCA

Macroeconomic Environment

At the start of 2024, projections indicated a scenario involving a slowdown in the world's main economies and normalization of inflation, which allowed central banks to adopt less restrictive monetary policies.

However, during the first half of 2024, international economies and Brazil continued to face inflation-related challenges. In the United States, the economy maintained moderate growth due to a heated labor market, leading the Federal Reserve (the Fed) to postpone the implemented of interest rate cuts, which remained stable between 5.25% and 5.50%. In Brazil, volatility in exchange rates and a deteriorating perception of fiscal discipline resulted in the interruption of the planned cycle of interest rate cuts in June 2024, with the Selic rate holding steady at 10.50%.

During the second half of 2024, the United States began its cycle of interest rate cuts, which ended the year off in the range between 4.25% and 4.50%. Despite this movement, the Fed adopted more cautious discourse regarding inflation and American economic growth.

In Brazil, on the other hand, the Central Bank resumed a cycle of rising interest rates, with the Selic closing 2024 at 12.25%. This activity was accompanied by a sharp devaluation of the real against the dollar (-21.82%), resulting in the worst annual performance seen since 2020.

From among the measured macroeconomic variables, inflation was measured by the IPCA at the end 2024 at an accumulated increase of 4.83%, which exceeded the Central Bank's ceiling. Projected GDP growth for 2024 totaled 3.5%, according to the Institute of Applied Economic Research (IPEA) -- numbers that exceeded the expected 2.0% at the start of the year.

2.2 Operating and financial results

The IBOVESPA index closed 2024 off with a retraction of 10.36%, reflecting the mounting combination of factors under the country's increasingly challenging macroeconomic scenario. Given this scenario, foreign investors withdrew R\$24.2 billion from the B3 in 2024, the largest volume of investment withdrawals seen in 9 years.

2024

Consolidated Financial Result totaled R\$4,992 million in 2024 (-R\$149 million vs. 2023), mainly due to growing debt charges expense associated with a 10% increase in the average debt balance compared to the previous year, due to the funding directed to Capex for transmission and distribution.

2023

Consolidated Financial Result reached R\$ 4.843 million in 2023 (R\$ 1.043 million vs. 2022), mainly due growing debt charges expense associated with a 9% increase in the average debt balance in relation to the previous year, due to the funding directed to Capex of new transmission, wind and solar projects, in addition to the Distributors and variation during updating of the sector financial assets/liabilities.

A table off the main indicators for the last 2 years is shown below:

Indexes	2024	2023
CDI	10.88%	13.04%
TJLP	6.89%	7.05%
Δ USD ¹	+1.3510	-0.3764
IPCA ²	4.87%	4.68%
IPCA ³	4.83%	4.62%

Note 1: change in exchange rate between December 30 and December 30.

Note 2: considers inflation recorded on the year (M-1).

Note 3: considers inflation accounted for during the year.

2.3 Changes in accounting practices/Modified opinions and emphases

2.3. Directors should comment on:

a. changes in accounting practices that have resulted in significant effects on the information provided for in fields 2.1 and 2.2

(i) During the 2024 fiscal year

Changes in accounting pronouncements issued by the CPC and effective as of January 1, 2024 did not have significant impacts on consolidated financial statements during initial application.

(ii) During the 2023 fiscal year

Changes in accounting pronouncements issued by the CPC and effective as of January 1, 2023 did not have significant impacts on consolidated financial statements during initial application.

b. modified opinions and emphases present in the auditor's report

There were no reservations or emphases in the independent auditors' reports in relation to the consolidated financial statements for the fiscal years ended December 31, 2024 and 2023.

2.4 Relevant effects on FSs

2.4 2.4 - The directors must comment on the relevant effects that the events below have caused or are expected to cause in the issuer's financial statements and in its results:

a) Introduction or sale of operating segment

Not applicable. During the years ended December 31, 2024, 2023, and 2022, there were no operating segments introduced or sold.

b) Incorporation, acquisition or sale of equity interests 2024

In 2024, the following events occurred with material effect on the Group's financial statements, namely: **i)** reclassification of equity interest in Geração Céu Azul from "Investments" to "Non-current assets held for sale" and maintenance of the reclassification of equity interest in Neoenergia Itabapoana from "Investments" to "Non-current assets held for sale"; **ii)** acquisition of the interest of Neoenergia Cosern's minority shareholders by Neoenergia

S.A through the public tender for registration conversion, as described below:

i) Non-current assets held for sale

➤ Geração Céu Azul

In December 2024, the Company received binding indicative offers for the purchase of Geração Céu Azul in accordance with the Company's accounting policies described in note 15.9.,

On December 31, 2024, Management reclassified balances related to Geração Céu Azul to the item non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lower of fair (net of selling expenses) and book value.

Offers provide for value adjustments, such as payments conditional upon maintenance of certain levels of physical guarantee at HPP Baixo Iguaçu, financial updates linked to the provided Interbank Deposit Certificate (CDI) up until the date of completion of the purchase, and adjustments associated with variations of Céu Azul's cash flow between the closing date for the base offer value and the date of completion of the purchase. As a result, the amount used as a reference for fair value to measure the amount recognized as non-current assets held for sale as of December 31, 2024 considers such adjustments, which are calculated as follows:

Offer amount	1,000
(+/-) Financial restatement and other expected changes in cash flow	48
Adjusted offer amount	1,048
(+/-) Estimated selling expenses	(18)
Amount recognized as non-current assets held for sale	1,030
Book value at Geração Céu Azul	(1,284)
Partial write-off of Hydro CGU (1) <i>goodwill</i>	(114)
Total effect on income	(368)

(1) Management, in its assessment to identify its cash-generating units (CGUs) for the purpose of analyzing the recoverable value of its assets, understands that the series of electricity generation assets comprising hydroelectric plants under its control represent the same unit: CGU Hydro. As a result, *goodwill* recognized in combinations of business activities involving assets of the same nature is allocated to CGU Hydro. Upon sale of a component asset of CGU Hydro being made, *goodwill* allocated to the asset in question must be partially written off based on the focus on relative value.

2.4 Relevant effects on FSs

➤ Neoenergia Itabapoana

In October 2024, the Company received a non-binding indicative offer for the purchase of Neoenergia Itabapoana in the amount of R\$ 270.

In accordance with the Company's accounting policies described in Note 15.9 and following the Company's strategy of recovering part of its transmission assets through the sale, on December 31, 2023, Management reclassified the balances related to Neoenergia Itabapoana to the item of non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lower of fair value (net of selling expenses) and book value.

In June 2024, Neoenergia Itabapoana started commercial operations, and there have since been attempted theft of materials and equipment between October and December 2024. Such occurrences eventually resulted in negotiations to complete the transaction for the sale of a 50% ownership interest in Neoenergia Itabapoana to be extended. As a result, throughout 2024, the Company reviewed the fair value of its ownership interest in Neoenergia Itabapoana, considering the impacts of the events that occurred and a forecast of adjustments to sales prices, as presented below:

Balance as at December 31, 2023	266
Realized increases in capital	84
Results of profit sharing	(7)
Adjustment to fair value	(76)
Balance as at December 31, 2024	267

The balance classified under the heading non-current assets held for sale reflects the following items:

Offer amount	270
Adjustment to base offer value	(2)
Adjusted offer amount	268
Estimated selling expenses	(1)
Balance as at December 31, 2024	267

ii) Auction for Public Offer for Conversion of Registration Neoenergia Cosern

On March 13, 2024, Neoenergia released a statement to the market informing that Neoenergia's Board of Directors had approved the launch of a public offering for the acquisition of shares of common stock and Class "A" and Class "B" shares of preferred stock for the conversion of Neoenergia Cosern's registration from issuer Category A to Category B ("OPA").

The Registration Conversion OPA (a) was intended for the acquisition of up to all the outstanding shares issued by Neoenergia Cosern and (b) launched at the price of R\$ 13.73 per share of common stock; R\$ 15.10 per A share of preferred stock and R\$ 15.10 per B share of preferred stock, to be paid in national currency to shareholders who adhere to the Registration Conversion OPA, in the three cases deducted and adjusted (a) by the value of dividends, interest on equity and other income eventually declared by Neoenergia Cosern up to the date of the Offer auction and (b) for any changes in the capital of Neoenergia Cosern, such as stock bonuses, reverse splits or stock splits, carried out up to the date of the OPA auction ("Price per Share"). The other terms and conditions of the OPA, including the others related to the Price per Share, will be described in the OPA notice.

On August 21, 2024, Neoenergia released an additional notice the market stating that, on that date, the results of the OPA auction were determined. As a result of the Auction, Neoenergia acquired 8,193,221 shares of common stock, 1,325,007 A shares of preferred stock and 1,186,304 B shares of preferred stock, which together represent 6.37% of Neoenergia Cosern's capital stock, calculated based on the total shares issued, excluding treasury shares. Shares were acquired at prices of R\$ 12.98 per share of common stock, R\$ 14.27 per A share of preferred stock, and R\$ 14.27 per B share of preferred stock, totaling R\$ 142,184,417. Once the Auction was cleared on August 23, 2024, 654,410 shares of common stock, 173,920

2.4 Relevant effects on FSs

A shares of preferred stock and 80,978 B shares of preferred stock remained in circulation, representing 0.54% of Neoenergia Cosern's total share capital. On September 26, 2024, Neoenergia redeemed all shares issued by Neoenergia Cosern that remained outstanding, which represented 0.54% of its capital stock.

2023

In 2023, the following events with a material effect on the Group's financial statements occurred: **i)** reclassification of equity interest in Neoenergia Itabapoana from "Investments" to "Non-current assets held for sale"; **ii)** reclassification of equity interest in Norte Energia S.A. from "Non-current assets held for sale" to "Investments";

iii) Completion of an asset exchange transaction with Eletronorte; and **iv)** Sale of equity interest in transmitters related to the sale of 50% of the equity interest held in the subsidiary Neoenergia Transmissão S.A., as described below:

i) Non-current assets held for sale

➤ Neoenergia Itabapoana

In December 2023, the Company received a non-binding indicative offer for the purchase of Neoenergia Itabapoana in the amount of R\$ 330.

Thus, in accordance with the Company's accounting policies described in Note 16.9 and following the Company's strategy of recovering part of its transmission assets through the sale, on December 31, 2023, Management reclassified the balances related to Neoenergia Itabapoana to the item of non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lower of fair value (net of selling expenses) and book value, impacting the result on December 31, 2023, as summarized below:

Value of offer to 100% of the subsidiaries	330
Adjusted book value	(492)
Estimated Selling Expenses	(4)
Total transaction income	(166)

➤ Norte Energia

In 2021, the Company began efforts to dispose of its 10% equity interest in Norte Energia S.A. ('Norte Energia' or 'NESA'), which is the owner of Belo Monte HPP. During 2021 and 2022, the Company received Non Binding Offer (NBO) and other Non Disclosure Agreement (NDA) for NESA.

During the negotiations, there was a perception of increased risk, mainly due to the absence of a definitive resolution by the Brazilian Institute of Environment and Renewable Natural Resources ('IBAMA') related to the definition of the Consensus Hydrograph to be applied to the HPP, in view of which the negotiations did not progress.

The Company's management remains committed to the divestment process, however, after reassessing the current status of the disposal process, it concluded that it is not highly probable to dispose of this asset in the next 12 months. Thus, the Company reclassified the equity interest in NESA to the heading of Investments in subsidiaries, affiliates and joint ventures and reestablished the measurement of this asset using the equity method or its recoverable value, being the lowest among them.

The accounting policies adopted by the Company determine that in cases in which equity interest -- previously classified as Non-Current Assets Held for Sale -- no longer meets the conditions required to be classified as such, the equity method must be applied retrospectively, counted from the classification date. As a result, the Company proceeded with retrospective restatement by reclassification under its balance

2.4 Relevant effects on FSs

sheet, under the heading Investments in subsidiaries, affiliates and joint ventures, for the years ended December 31, 2022 and December 31, 2021, presented in this report as January 1, 2022, and originally published on February 15, 2023 and February 17, 2022.

	12/31/2022 Disclosed	Reclassification	12/31/2022 ⁽¹⁾	12/31/2021 Disclosed	Reclassification	Consolidated 01/01/2022 ⁽¹⁾
Current Assets						
Non-current assets held for sale	1,730	(797)	933	797	(797)	-
Total current assets	21,588	(797)	20,791	21,780	(797)	20,983
Non-current						
Investments in subsidiaries, affiliates and joint ventures	359	797	1,156	1,200	797	1,997
Total non-current assets	70,730	797	71,527	64,020	797	64,817
Total Assets	92,318	-	92,318	85,800	-	85,800

	12/31/2022 Disclosed	Reclassification	12/31/2022 ⁽¹⁾	12/31/2021 Disclosed	Reclassification	Parent Company Reclassification 01/01/2022 ⁽¹⁾
Current Assets						
Non-current assets held for sale	1,577	(797)	780	797	(797)	-
Total current assets	3,464	(797)	2,667	3,384	(797)	2,587
Non-current						
Investments in subsidiaries, affiliates and joint ventures	29,487	797	30,284	26,942	797	27,739
Total non-current assets	29,714	797	30,511	27,034	797	27,831
Total Assets	33,178	-	33,178	30,418	-	30,418

(1) Retrospective restatement by reclassification. Comparative information is being restated retrospectively.

ii) Business combination: exchange of assets between Neoenergia and Eletronorte

In May 2023, the company Baguari Energia S.A. ("Baguari Energia") exercised the preemptive right to purchase the shares of Baguari I, and a purchase and sale agreement for the same amount negotiated in the asset exchange agreement with Eletronorte was signed in this act. As result, consideration for the exchange of assets with Eletrobrás consisted of transfer of the shares of Teles Pires and CHTP and a payment of R\$ 454, arising from the sale of the shares of Baguari I to Baguari Energia.

The asset exchange transaction with Eletronorte was completed on September 26, 2023 after all the conditions precedent were met and transfers of the above-mentioned interests and the payment of R\$ 454 to Eletronorte were made.

On October 16, 2023, Neoenergia transferred shares of common stock corresponding to 100% of the total capital stock entitling the respective holders to voting rights at Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. in the amount of R\$ 454. Neoenergia no longer holds any interest in the Baguari HPP Consortium.

Considering that prior to the transaction, the Company already held 51% of EAPSA's shares and that after the completion of the transaction it became the holder of 100% of the shares, the transaction is classified as a business combination carried out in stages.

Thus, all interests involved in the transaction were measured at fair value on the date of the effective transfer of control.

The following are the fair values of assets acquired and liabilities assumed identifiable on the acquisition date.

2.4 Relevant effects on FSs

Fair value of net assets acquired by the Company

Fair value of acquired assets	
Cash and cash equivalents	208
Accounts receivable from customers and other receivables	40
Securities	17
Taxes on profit recoverable	18
Other current and non-current assets	14
Fixed Assets	1,372
Intangible assets (b)	1,279
	2,948
Fair value of assumed liabilities	
Suppliers, accounts payable to contractors and cooperation agreements	(12)
Loans and financing	(121)
Taxes on profit to be collected	(53)
Other taxes and sector fees payable	(9)
Deferred income taxes (c)	(712)
Provisions and other obligations (d)	(10)
Other current and non-current liabilities	(19)
	(936)
Fair value of acquired net assets	2,012
Fair value of transferred consideration and remeasurement of previously held interest ⁽¹⁾	2,701
Goodwill (c)	689

(1) On the date of the acquisition of control of EAPSA, the consideration transferred for the acquired portion was measured at fair value in the amount of R\$ 1,323.

The Company is not subject to contingent consideration or entitled to indemnities that may affect the purchase price. Expenses related to attorney's fees, financial advisors, due diligence, other fees, among others, related to the transaction totaled R\$ 7. The assumptions and valuation techniques of the main assets acquired and liabilities assumed identified in the acquisition of EAPSA are as follows:

- The Company contracted the valuation at the fair value of the fixed assets of the Dardanelos HPP with the independent firm specialized in this type of valuation. Based on the appraiser's report, Management determined that an adjustment of R\$ 836 would be made to the Company's fixed asset account, which will be depreciated on a straight-line basis up until December 2049 according to the term of the concession agreement.
- R\$ 1,279 was allocated to the concession agreement for the provision of public electricity generation services up until December 2049. The fair value of intangible assets (concession agreement) was appraised using the revenue approach and the multi-period *excess earnings* method, under which the present value of net cash flows expected under the concession are considered. The key assumptions were:
 - Remaining concession term of 26 years and 4 months (up to December 2049).
 - The projected volume considered the sale of the entire assured energy of the plant in the ACR until 2040 and in the ACL between 2041 and 2049. Energy sales in the ACR and ACL consider contract prices and projected market prices, respectively. Both prices are adjusted annually by the IPCA throughout the projection.
 - Costs associated with electricity purchased for resale were considered to cover the energy deficit generated by the average GSF of 96.7%, considering that the SP 90 insurance was contracted, which maintains protection for a GSF floor at 90%. Costs with charges for the use of the electricity network related to TUST, CFURH, ONS fees and TFSEE were also considered. Operating expenses are composed of personnel, materials, services and other expenses, also considering Management's estimates.
 - The investments were designed in accordance with Management's expectations, which are essentially intended for the maintenance of the infrastructure.
 - The taxes on profit were estimated at the nominal rate of 34%, according to the Brazilian tax legislation for the Real Profit taxation regime, adjusted by SUDAM's tax benefits and the reduction of the calculation basis for the distribution of interest on equity.
 - Discount rate reflecting weighted average cost of capital ("WACC") at a level appropriate to perceived

2.4 Relevant effects on FSs

market risk and the provision of adequate remuneration to shareholders as of the acquisition date.

- Deferred taxes on profit totaled R\$ 689 and were calculated on adjustments between book and the fair values of the assets and liabilities mentioned in items (i), (ii) and (iv), at a nominal rate of 34%. As a results of the recognition of this liability, residual *goodwill* in the same amount was recognized.
- The Company conducted a review of the lawsuits of the acquiree, with the objective of evaluating probable future cash disbursements despite the current assessment of the risk of loss of lawsuits. This evaluation resulted in legal proceedings examining an environmental infraction notice for which the expected loss totals R\$ 9.

If the acquisition of EAPSA had been completed on the first day of the period ended December 31, 2023, the Company's consolidated revenues for that period would have totaled R\$ 44,552, and the Company's consolidated net income would have been R\$ 4,570.

The Company verified the result of the acquisition of EAPSA, as shown below:

Fair value for 100% of EAPSA	2,701
Book value of 100% of EAPSA	(673)
Difference in the fair value attributed to ownership interests sold and book value of such interests	(473)
Total impact on income ⁽¹⁾	1,555

(1) Considers the reversal of R\$ 201 related to adjustments to the recoverable amount of non-current assets held for sale as of 12/31/2022.

iii) Sale of equity interest in transmitters

On April 25, 2023, Neoenergia's Board of Directors approved the *Share Purchase Agreement and Other Covenants* ("SPA") entered into with *Warrington Investment Pte. Ltd.*, referring to the sale of 50% of the equity interest in the subsidiary Neoenergia Transmissão S.A., for the amount of R\$ 1,200, subject to standard price adjustments.

In this act, the Company reclassified to the accounts of "Non-current assets held for sale" and "Liabilities directly associated with non-current assets held for sale", the assets and liabilities of the subsidiaries Neoenergia Jalapão Transmissão de Energia S.A., Neoenergia Santa Luzia Transmissão de Energia S.A., Neoenergia Dourados Transmissão de Energia S.A., Neoenergia Atibaia Transmissão de Energia S.A., Neoenergia Biguaçu Transmissão de Energia S.A., Neoenergia Sobral Transmissão de Energia S.A., S.E. Narandiba S.A. and Neoenergia Rio Formoso Transmissão e Energia S.A. (jointly referred to as "investees"). The reclassification was made at the lower of the fair value (net of selling expenses) and the book value of said investees.

The condition precedent for the implementation of the operation, in addition to the applicable prior approvals, was that the Company contribute to the capital of Neoenergia Transmissão S.A., the totality of its interest in the investees under the scope of the transaction. On September 29, 2023, the conditions precedent were fully met and the transaction was concluded with the receipt of cash of R\$ 1,111.

The table below presents a summary of the calculation of the transaction amounts at the time of completion of the sale of the interests:

Measurement at the fair value of the investees for the basis of offer	2,400
Adjustments to the offer value	(178)
Offer amount	2,222
Cash received for the sale of 50% of Neoenergia Transmissora	(1,111)
Fair value of ownership interest held in Neoenergia Transmissora	1,111
Sales Expense	(30)
Book value of investees	(2,390)
Accumulated result of the transaction	(198)

2.4 Relevant effects on FSs

As a result of the sale of interest, the Company now shares control of Neoenergia Transmissão S.A. with Warrington Investment Pte. *Ltd.*. As a result, as of the conclusion of the transaction, its assets and liabilities are no longer consolidated. The remaining investment at a fair value of 50% in Neoenergia Transmissão S.A. is now valued using the equity method. The amount of R\$1,111 was therefore reclassified under the "Investments in subsidiaries, affiliates and *joint ventures*" account.

2022

In 2022, the following events with a material effect on the Group's financial statements occurred, namely: **i)** reclassification of equity interest in Teles Pires and Baguari from the item "Investments" to "Non-current assets held for sale" and maintenance of the reclassification of equity interest in Norte Energia S.A. from the item "Investments" to "Non-current assets held for sale", **ii)** Share exchange agreement, **iii)** incorporation of Bahia PCH III by its direct subsidiary, Neoenergia Brasília, and **iv)** Acquisition of the ownership interest held by minority shareholders in Neoenergia Pernambuco by Neoenergia S.A. through the public offering auction for conversion of registration, as described below:

i) Non-current assets held for sale

➤ **Norte Energia**

During the year ended December 31, 2022, Management maintained studies and negotiations aimed at divesting NESA, so that it remains committed to the plan to sell this asset in its short-term planning. Thus, in accordance with the Company's accounting policies described in Note 15.8, Management maintained the investment classified as a non-current asset held for sale measured at its fair value, which, in its assessment, had no material change in relation to the fair value previously recorded.

➤ **Teles Pires and Baguari**

On December 16, 2022, the Company entered into the Share Exchange Agreement and Other Covenants with Eletronorte, through which they agreed to exchange the following shareholdings:

Neoenergia transfers its interests of 50.56% in Teles Pires, 0.9% in CHTP and 100% in Baguari (leading consortium member and holder of 51% of the Baguari HPP Consortium) in exchange to Eletronorte, which were jointly valued at the fair value of R\$ 788, while Eletronorte transfers its interests of 49% in EAPSA, 0.04% in Neoenergia Coelba, 0.04% in Neoenergia Cosern and 0.04% in Afluente T in exchange to Neoenergia, jointly valued at the same amount.

The closing of the transaction is expected to be 6 months and may be postponed for another 6 months subject to the fulfillment of certain conditions precedent usual to this type of operation, including a reorganization within the Eletrobras group within which Eletronorte will become the sole holder of the acquired interests; as well as the observance of preemptive rights of third parties. The Teles Pires and Baguari HPP are part of the same Cash Generating Unit, so the fair value measured in the negotiation period of the terms of the exchange contract corresponds to the fair value of these two assets together. Thus, the accounting reclassification to "Non-Current Assets Held for Sale" of Neoenergia's interest and the effect as a result of this operation is by combining said asset group.

Thus, the result calculated regarding the adjustment to fair value of the set of assets was as follows:

Book values	
Teles Pires	801
CHTP	25
Baguari	155
Total book value	981
Fair value of the offer	788
Selling expenses	(8)
Adjustment to fair value recognized in 2022 income	(201)

2.4 Relevant effects on FSs

The balance transferred to the “Non-Current Assets Held for Sale” account totaled R\$ 780, net of selling expenses.

ii) Share Exchange Agreement and Other Covenants

On December 16, 2022, Neoenergia published a Disclosure of Material Fact (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia S.A. and Centrais Elétricas do Norte do Brasil S.A. Eletronorte entered into the Share Exchange Agreement and Other Covenants, through which they agreed to exchange shareholdings. Through this transaction, Neoenergia will transfer in exchange to Eletronorte: (i) shares of common stock representing 50.56% of the total voting share capital at Teles Pires Participações S.A.; (ii) shares of common stock representing 0.9% of the total voting share capital at Companhia Hidrelétrica Teles Pires; and (iii) shares of common stock representing 100% of the total voting share capital at Baguari I Geração de Energia Elétrica S.A. (leading consortium member and holder of 51% of the ownership interest in Baguari HPP Consortium). Eletronorte transfers in exchange to Neoenergia: (i) shares of common stock representing 49% of the total voting share capital at Energética Águas da Pedra S.A. -EAPSA; (ii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia de Eletricidade do Estado da Bahia (“Neoenergia Coelba”); (iii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia Energética do Rio Grande do Norte (“Neoenergia Cosern”); and (iv) shares of common stock issued by Afluente Transmissão de Energia Elétrica.

On September 26, 2023, a transaction was finalized (Notice to the Market - <https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>), which provided corporate simplification and consolidation of results to the respective Controlling Companies, after compliance with certain conditions precedent, including Approval from the Administrative Economic Defense Council (CADE) and the National Electric Energy Agency (ANEEL), consent from creditors, reorganization within the Eletrobras group through which Eletronorte became the sole holder of ownership interest in Eletronorte, and the observance of preemptive rights held by third parties. With the closing of the transaction, Neoenergia came to consolidate 100% (one hundred percent) of the operation of Energética Águas da Pedra S.A. - EAPSA (Dardanelos HPP), with a total installed capacity of 261 MW and no longer holds ownership interest in the Teles Pires Hydroelectric Power Plant (Teles Pires). With this transaction, Neoenergia now hold the following ownership interests: (i) 93.09% of Neoenergia Cosern (previously held 93.05%); (ii) 98.98% of Neoenergia Coelba (previously held 98.94%); and (iii) 90.18% of Afluente Transmissão de Energia (previously held 90.13%).

With respect to the Agreement for the Purchase and Sale of Shares and Other Covenants (“Purchase and Sale Agreement”), the purpose of which involves the sale of shares of common stock representing 100% (one hundred percent) comprising the total voting share capital of Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. (“Baguari Energia”) by the Company, notice (Notice to the Market (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>)) of finalization of the transaction was provided on October 17, 2023.

iii) Corporate restructuring

On May 27, 2022, the then subsidiaries Neoenergia Distribuição Brasília (Neoenergia Brasília) and Bahia Geração de Energia (“Bahia PCH III”) approved at the Extraordinary General Meeting (“AGE”) the merger of Bahia PCH III by its direct subsidiary, Neoenergia Brasília, subject to Aneel's prior approval, which took place on August 15, 2022. As a consequence, the merger and transfer of the direct corporate control of Neoenergia Brasília to Neoenergia S.A. As the Company was the sole shareholder of Bahia PCH III, it received the shares issued by Neoenergia Brasília in the same amount and of the same class and type as the shares previously held by Bahia PCH III.

The corporate restructuring allows Neoenergia Brasília to adapt to the group's corporate structure model in relation to its other Energy Distributors, all with direct control by Neoenergia SA, as well as the simplification of the group's corporate structure, eliminating inefficiencies in the administrative and financial scope.

The effect of this transaction on the Company's consolidated financial statements as of December 31, 2022, corresponds to the writing off of the unamortized balance of the deferred tax liability in the amount of R\$ 656

2.4 Relevant effects on FSs

and the constitution of deferred tax assets related to the amortized portion of goodwill by Bahia PCH III in the amount of R\$ 22, bringing the total recognition of positive effects in the income statement to R\$ 678.

iv) Auction of the Public Offer for Conversion of Registration Neoenergia Pernambuco

On March 20, 2022, Neoenergia released a statement to the market informing that Neoenergia's Board of Directors approved had approved the launch of a public offering for the acquisition of shares of common stock and Class "A" and Class "B" shares of preferred stock for the conversion of Neoenergia Pernambuco's registration from issuer Category A to Category B ("OPA").

The Registration Conversion OPA (a) was intended for the acquisition of up to all the outstanding shares issued by Neoenergia Pernambuco, and (b) launched at the price of R\$ 42.02 per share of common stock; R\$ 42.02 per A share of preferred stock and R\$ 46.22 per B shares of preferred stock, to be paid in Brazil's national currency to shareholders who adhere to the Registration Conversion OPA, in the three cases deducted and adjusted (a) by the value of dividends, interest on equity and other income eventually declared by Neoenergia Pernambuco up to the date of the Offer auction and (b) for any changes in the capital of Neoenergia Pernambuco, such as stock bonuses, reverse splits or stock splits, carried out up to the date of the OPA auction ("Price per Share"). The other terms and conditions of the OPA, including the others related to the Price per Share, will be described in the OPA notice.

On October 3, 2022, Neoenergia released a new notice to the market stating that, on that date, the result of the OPA auction occurred. As a result of the Auction, Neoenergia acquired 29,637 ONs, 6,620,985 PNAs and 162,156 PNBs, which together represent 9.13% of Neoenergia Pernambuco's capital, calculated based on the total shares issued, excluding treasury shares. Shares were acquired at prices of R\$ 42.02 per share of common stock, R\$ 42.02 per A share of preferred stock, and R\$ 46.22 per B share of preferred stock, totaling R\$ 286,953,986.76. With the settlement of the Auction, which will take place on October 5, 2022, 250,506 shares of common stock, 481,997 A shares of preferred stock and 179,910 B A shares of preferred stock, which represent 1.22% of the total capital of Neoenergia Pernambuco, will remain outstanding.

On October 28, 2022, Neoenergia acquired the interest of the minority shareholders, who represent 9.13% of the capital of Neoenergia Pernambuco and as provided for in the Notice of Public Offer for Registration Conversion, the redemption and cancellation of all shares issued by Neoenergia Pernambuco that remained outstanding after the auction of the Public Tender for Registration Conversion representing 1.22% of its capital was approved.

c) Unusual events or transactions

2024

Not applicable. There were no unusual events or transactions in the year ended December 31, 2024.

2023

On February 28, 2023, the partial spin-off of Termopernambuco corresponding to its investment in Itapebi was approved, with the merger of the assets spun off by Itapebi itself. Thus, Neoenergia now holds a 100% direct interest in both companies, Termopernambuco and Itapebi.

2022

On 10/21/2022, Termopernambuco, Itapebi and Neoenergia S.A. jointly requested consent from Aneel to carry out the partial spin-off of Termopernambuco followed by the incorporation of the net assets spun off by the Applicant Itapebi. On 02/28/2023, according to a statement of relevant information published on the market in Termopernambuco and Itapebi, these companies approved Termopernambuco's partial spin-off with merger of assets spun off by Itapebi at a Special Shareholders' Meeting. The Partial Spin-Off

2.4 Relevant effects on FSs

comprised the portion of Termopernambuco's net book assets corresponding to its investment in Itapebi, which includes shares of common stock issued by Itapebi and held by Termopernambuco and the gains arising from such an investment. As a result of the Partial Spin-Off, 117,464,464 (one hundred and seventeen million four hundred and sixty-four thousand four hundred and sixty-four) shares of common stock issued by Itapebi were canceled. Termopernambuco's capital was reduced by R\$103,490,730.00 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty reais), through the cancellation of 103,490,730 (one hundred and three million four hundred and ninety-five thousand seven hundred and thirty) registered shares of common stock with a par value of R\$1.00 (one real) each.

2.5 Non-accounting

2.5 If the issuer has disclosed, during the last fiscal year, or wishes to disclose under this non-accounting measurements form, including profit before interest, taxes, depreciation and amortization or profit before interest and income tax, the issuer must:

a. inform the value of non-accounting measurements

The Company's EBITDA for the fiscal year ended December 31, 2024, 2023 and 2022 totaled R\$ 12,517 million, R\$ 12,359 million and R\$ 11,582 million, respectively.

The Company's net indebtedness for the fiscal year ended December 31, 2024, 2023 and 2022 totaled R\$ 43,220 million, R\$ 39,146 million and R\$ 36,471 million, respectively.

b. carry out reconciliation between the amounts disclosed and amounts in audited financial statements

EBITDA and EBITDA by segment

EBITDA

EBITDA (EBITDA - Earnings Before Interest, Income Taxes including Social Security Contributions on Net Income, Depreciation and Amortization) refers to a non-accounting measurement prepared by the Company, in accordance with CVM Instruction No. 156, of June 23, 2022, as amended ("CVM Instruction 156") and reconciled with its financial statements. EBITDA consists of the Company's net income, more net financial income, income tax and social security contributions, and depreciation and amortization costs and expenses.

EBITDA and EBITDA by segment are not recognized under accounting practices adopted in Brazil or by the International Financial Reporting Standards ("IFRS"). EBITDA and EBITDA by segment do not represent cash flow for the periods presented, should not be considered as alternative net income, and are not a substitute for cash flow as a liquidity indicator. They may also not be considered for the calculation of dividend distribution. EBITDA and EBITDA by segment do not have a standard meaning and may not be comparable to similarly titled measures disclosed by other companies.

The table below shows the reconciliation of EBITDA with the amounts of the Company's audited consolidated financial statements.

CONSOLIDATED (In R\$ million)	Fiscal year ended		
	2024	2023	2022
(=) Net Profit	3,682	4,527	4,787
(+) Income Tax and CSLL - current and deferred	1,027	429	752
(+) Depreciation and Amortization	2,816	2,560	2,243
(+) Financial Result (Net)	4,992	4,843	3,800
(=) EBITDA	12,517	12,359	11,582

Table 1: Reconciliation of the Issuer's **EBITDA**.

2.5 Non-accounting

EBITDA by Operating Segment

The Issuer then presents EBITDA by operating segment for the fiscal years ended December 31, 2024, 2023 and 2022, consolidated with amounts under the Company's audited consolidated financial statements.

Networks

NETWORKS (In R\$ million)	Fiscal year ended		
	2024	2023	2022
(=) Net Profit	3,733	2,560	4,588
(+) Income Tax and CSLL - current and deferred	1,054	302	477
(+) Depreciation and Amortization	2,101	1,932	1,695
(+) Financial Result (Net)	4,670	4,354	3,146
(=) EBITDA	11,558	9,148	9,906

Renewables

RENEWABLES (In R\$ million)	Fiscal year ended		
	2024	2023	2022
(=) Net Profit	452	2,220	314
(+) Income Tax and CSLL - current and deferred	(10)	79	131
(+) Depreciation and Amortization	421	373	282
(+) Financial Result (Net)	200	208	221
(=) EBITDA	1,063	2,880	948

Liberalized

LIBERALIZED (In R\$ million)	Fiscal year ended		
	2024	2023	2022
(=) Net Profit	136	457	714
(+) Income Tax and CSLL - current and deferred	14	60	125
(+) Depreciation and Amortization	52	62	67
(+) Financial Result (Net)	(15)	30	105
(=) EBITDA	187	609	1,011

Other

OTHER (In R\$ million)	Fiscal year ended		
	2024	2023	2022
(=) Net Profit	(639)	(710)	(829)
(+) Income Tax and CSLL - current and deferred	(31)	(12)	19
(+) Depreciation and Amortization	242	193	199
(+) Financial Result (Net)	137	251	328
(=) EBITDA	(291)	(278)	(283)

CONSOLIDATED EBTIDA RECONCILIATION (In R\$ million)	Fiscal year ended		
	2024	2023	2022
Networks	11,558	9,148	9,906
Liberalized	1,063	2,880	948
Renewables	187	609	1,011
Holding	(291)	(278)	(283)
EBITDA CONSOLIDATED	12,517	12,359	11,582

2.5 Non-accounting

Net Indebtedness

Net Indebtedness is a non-accounting measurement prepared by the Company, reconciled with its financial statements that corresponds to the sum of the balances of loans and financing, debentures and derivative financial instruments assets and liabilities (current and non-current), deducted from the balance of cash and cash equivalents and securities (current and non-current). Net Indebtedness is not a measure of financial performance, liquidity or indebtedness recognized by accounting practices adopted in Brazil, nor by the International Financial Reporting Standards (IFRS), issued by the International Accounting Standard Board (IASB), does not have a standard meaning and may not be comparable to measures with similar securities provided by other companies.

The table below shows the reconciliation of Net Indebtedness with the amounts of the Company's audited financial statements:

NET DEBT (In R\$ million) NET (In R\$ million)	Fiscal year ended		
	2024	2023	2022
(+) Loans and Financing (Current and Non-current)	52,600	45,883	43,503
(-) Derivative financial instruments liabilities (Current and non-current)	693	1,929	1,240
(-) Derivative financial instruments assets (Current and non-current)	(1,688)	(631)	(957)
Gross indebtedness	51,605	47,181	43,786
(-) Cash and cash equivalents	(7,730)	(7,448)	(6,802)
(-) Securities (Current and non-current)	(655)	(587)	(513)
Net indebtedness	43,220	39,146	36,471

INDEBTEDNESS (In R\$ million, except indexes)	Fiscal year ended		
	2024	2023	2022
Financial results	4,992	4,843	3,800
EBITDA (12 months)	12,517	12,359	11,582
EBITDA/Financial result	2.51	2.55	3.05
Net Debt/EBITDA	3.45	3.17	3.15

INDEBTEDNESS (In R\$ million, except indexes)	Year ended December 31		
	2024	2023	2022
Shareholders' equity	32,747	30,076	26,937
EBITDA (12 months)	12,517	12,359	11,582
Net Indebtedness/Net Indebtedness + Shareholders' Equity Ratio	0.57	0.57	0.58

c. explain why it is understood that such a measurement is more appropriate for the correct understanding of its financial condition and the result of its operations

EBITDA and EBITDA by segment

EBITDA and EBITDA by segment are presented as additional information because the Company believes they are important indicators of its operating performance for investors. However, no information should be considered in isolation, as a substitute for net income calculated in accordance with IFRS or accounting practices adopted in Brazil, or as a measure of the Company's profitability.

Given that EBITDA and EBITDA measured by segment do not consider certain costs and expenses intrinsic to the Company's business, which could, in turn, significantly affect the Company's results, include finance expenses, taxes, depreciation and amortization, the use of EBITDA and EBITDA by segment pose limitations that affect their use as an indicator of the Company's profitability.

2.5 Non-accounting

Net Indebtedness

The disclosure of information on net indebtedness aims to present an overview of the Company's indebtedness and financial position. Net indebtedness is equal to the sum of current and non-current liabilities of loans and financing (including charges), debentures and derivative financial instruments, less the balances of derivative financial instruments recorded in current and non-current assets, less the balances of cash and cash equivalents and securities recorded in current and non-current assets. Net indebtedness is not a measure of financial or liquidity performance under accounting practices adopted in Brazil or IFRS. Other companies may calculate net indebtedness differently from the Company. In the management of our business, we use net indebtedness as a way to assess our financial position. The Company understands that this measure works as an important tool to periodically compare the Company's financial position, analyze the degree of financial leverage, as well as to support certain management decisions, such as investment and cash flow management decisions.

2.6 Events subsequent to FS's

2.6. Identify and comment on any event subsequent to the last financial statements of the end of the fiscal year that substantially changes them

Sale of equity interest in Neoenergia

Renováveis

On January 28, 2025, after meeting the conditions precedent set forth in the three Share Purchase and Sale Agreements and Other Covenants (CCVA), entered into on November 9, 2024, through its subsidiary Neoenergia Renováveis S.A., together with the following subsidiaries of CCR S.A.: Concessionária das Linhas 8 e 9 do Sistema de Trens Metropolitanos de São Paulo S.A., Concessionária das Linhas 5 e 17 do Sistema do Metrô de São Paulo S.A. and Concessionária da Linha 4 do Metrô de São Paulo S.A., this transaction was finalized, and CCR's subsidiaries now hold the following equity interests: a) 2.84% of the capital stock of Oitis 2 Energia Renovável S.A. (Oitis 2), (b) 6.75% of the share capital of Oitis 4 Energia Renovável S.A. (Oitis 4), and (c) 5.25% of the capital stock of Oitis 6 Energia Renovável S.A. The updated value of the transaction received by Neoenergia Renováveis S.A. totaled R\$23 million

On the same date, after fulfilling the conditions precedent, the transaction related to the three Electricity Purchase and Sale Agreements entered into on November 9, 2024 with each of the SPEs was completed with the consent of Neoenergia Renováveis S.A. and CCR, in order to structure and enable the self-production of electricity by equalization.

Geração Céu Azul

On February 5, 2025, the *Share Purchase Agreement and Other Covenants* (SPA) was entered into with EDF Brasil Holding S.A. (EDF) and STOA S.A. (STOA), referring to the sale of all shares comprising the capital stock of the subsidiary Geração Céu Azul S.A., which, in turn, holds a 70% ownership interest in Consórcio Empreendedor Baixo Iguaçu (CEBI), for an *equity value* of R\$1,000 (R\$16 of *Earn-Out*. This amount will be updated under IPCA), subject to standard price adjustments, which includes the adjustment of the *equity value* by CDI from June 2024 up to the *closing* date.

This transaction is subject to the standard conditions precedent provided for in the SPA, which include prior approval from the Administrative Council for Economic Defense (CADE) and the National Electric Energy Agency (ANEEL), as well as certain third parties. The transaction is also subject to the possible exercise of the preemptive right held by Copel Geração e Transmissão S.A., which holds the remaining equity interest in CEBI.

2.7 Allocation of profits

2.7. Official must comment on the allocation of business results, indicating:

The Executive Board of the companies of the Neoenergia Group, regarding the allocation of business results, will take into account, in its strategic planning, specific and measurable objectives that seek to optimize profitability and create value for the shareholder in a sustainable manner considering the applicable legislation and recognized corporate governance principles.

	2024	2023
a. Rules on profit retention	In accordance with the Brazilian Corporations Act, shareholders gathering at the Company's Annual General Meeting ("AGM") may resolve upon and retain a portion of the net income for the year, allocated to the payment of expenses provided for in the capital budget that has been previously approved. In addition, the Company's Bylaws ("Bylaws") establish (i) that 5% of the Company's net income will be allocated to the constitution of a legal reserve, provided that the reverse does not exceed 20% of the capital stock; and (ii) the amount allocated to the formation of reserves for contingencies and reversal of those formed in previous years. The Company has also not implemented a statutory provision for profit retention, with the exception of the constitution of a legal reserve and the reserves provided for by law.	
a.i. Profit Retention Amounts	Legal reserve: R\$ 182 million Profit retention reserve: R\$ 2,513 million	Legal reserve: R\$ 223 million Profit retention reserve: R\$ 3,045 million
a.ii. Percentages in relation to total declared profits	74.12%	73.26%
b. Rules on dividend distribution	The Dividend Policy became effective as of the IPO on July 1, 2019. The Company's Bylaws provide for (i) payment of 25% of the adjusted net income as a minimum mandatory dividend after the deductions provided for in the rules on retention of profits described in item 2.7.a. If payment exceeds this amount, the company may make a proposal at an Annual General Meeting to approve the allocation of the excess to the constitution of an unrealized profit reserve; and (ii) the amount of interest, paid or credited, as remuneration on equity, pursuant to article 9, paragraph 7 of Federal Law No. 9.429, of 12/26/95 and relevant legislation and regulations, may be attributed to the minimum mandatory dividends. Such amount will be integrated as the amount of dividends distributed by the Company for all legal purposes; (ii) the Company being able to draw up semi-annual balance sheets, and the Board of Directors in such cases may declare interim dividends to the retained earnings account or profit reserves existing in the most recent annual or semi-annual balance sheet. the Company being able to draw up semi-annual balance sheets, and the Board of Directors in such cases may declare interim dividends to the retained earnings account or of profit reserves existing in the most recent last annual or semi-annual balance sheet. The Executive Board of the companies comprising the NEOENERGIA GROUP will take specific and measurable objectives into account in its strategic planning that seek to optimize profitability and create value for the shareholder in a sustainable manner considering applicable legislation and recognized corporate governance principles.	

2.7 Allocation of profits

c. Frequency of dividend distributions	The Company's dividend distribution policy follows the rule contained in the Brazilian Corporations Act, i.e., the distribution of net income once a year. However, pursuant to the Company's Bylaws, the Board of Directors may approve the distribution of interim dividends and Interest on Equity more than once a year.
d. Any restrictions on the distribution of dividends imposed by special legislation or regulations applicable to the issuer, as well as contracts, judicial, administrative or arbitration decisions	<u>Financing:</u> Financing agreements are not subject to restrictions on dividend payments above the mandatory minimum, provided that the company complies with its contractual obligations. Except as provided for in the Brazilian Corporations Act, the Company is not subject to restrictions on the distribution of dividends. Additionally, there are no restrictions imposed by contracts or judicial, administrative or arbitration rulings.
e. If the issuer has a formally approved an income allocation policy and informed the body responsible for approval, date of approval and, whether the issuer discloses the policy, locations on the Internet where the document can be consulted	The company's current Dividend Policy was approved by Neoenergia's Board of Directors at a meeting held on October 26, 2017, with effectiveness conditional upon an initial public offering of the Company's shares. As a result, the new policy became effective as of the initial public offering of the Company's shares held on July 1, 2019. The full Policy can be found on Neoenergia's investor relations website at https://www.neoenergia.com/pt/politicas- or the CVM's website: www.cvm.gov.br

2.8 Relevant items not evidenced in the FSs

2.8 - Officers must describe the relevant items for which evidence is not provided in the issuer's financial statements, indicating:

- a. Comments on the assets and liabilities held by the issuer, whether directly or indirectly, that do not appear in its balance sheet (*off-balance sheet items*), such as:
- i. Comments on portfolios of receivables written off over which the entity maintains risks and liabilities, indicating respective liabilities

Under financial statements for the years ended December 31, 2024 and 2023, there were no transactions (assets or liabilities) of a material nature, either individually or when aggregated, that have not been recorded in the accounting books that support the financial statements.

ii. Comments on contracts for future purchase and sale of products or services

The company maintains commitments related to long-term contracts with the purchase of energy, as follows:

Energy purchase	15,628	16,474	17,489	17,824	18,901	112,826
	2026	2027	2028	2029	2030	2031 onwards

iii. Comments on unfinished construction contracts

The company maintains commitments related to long-term infrastructure construction contracts as follows:

Infrastructure construction	2026	2027	2028	2029	2030	2031 onwards

iv. Comments on contracts for future receipts of financing

Under financial statements for the years ended December 31, 2024 and 2023, there were no transactions (assets or liabilities) of a material nature, either individually or when aggregated, that have not been recorded in the accounting books that support the financial statements.

v. Comments on other items not disclosed in the financial statements

There are no other relevant items for which evidence is not provided in the Company's financial statements for the fiscal years ended December 31, 2024 and 2023.

2.9 Comments on items not evidenced

2.9. In relation to each of the items not evidenced in the financial statements indicated in item 2.8, the directors must comment:

a. how such items change or may change revenues, expenses, operating income, financial expenses or other items of the issuer's financial statements

Not applicable. During the years ended December 31, 2024 and 2023, there were no transactions made that changed or may change revenues, expenses, operating income, finance expenses or other items, which have not been recorded in the accounting books supporting the financial statements.

b. nature and purpose of the operation

Not applicable.

c. nature and amount of the obligations assumed and the rights generated in favor of the issuer as a result of the transaction

Not applicable.

2.10 Business plans

2.10. The directors should indicate and comment on the main elements of the issuer's business plan, specifically exploring the following topics:

a. investments, including:

i. a quantitative and qualitative description of ongoing investments and planned investments

The Neoenergia Group ended 2024 off with a total investment of R\$9,811 million, an amount that comprises all investments made by the companies consolidated under the Neoenergia Group. Consolidated management investments, separated by segment in the years 2024, 2023 and 2022, are presented below:

Neoenergia CAPEX R\$ million	2024	2023	2022
Networks	(9,602)	(8,210)	(8,091)
Renewables	(165)	(620)	(1,736)
Liberalized	(28)	(59)	(62)
Holding	(15)	(14)	(3)
TOTAL	(9,811)	(8,903)	(9,892)

In accordance with the investment plans disclosed by our Parent Company, Iberdrola plans to invest approximately EUR 5.0 billion in Brazil during the period from 2025 to 2028.

NETWORKS:

Overall Distribution

The investments made and projected by the Neoenergia Group's distributors seek to improve the robustness of their networks, improve the quality of energy supply, reduce commercial and technical losses and accommodate the natural growth of their markets in order to comply with requirements established by the regulatory body.

Neoenergia Coelba

In 2024, NEOENERGIA COELBA invested an amount of R\$ 2,993,087 thousand and a net direct investment of R\$ 2,870,240 thousand, R\$ 2,153,554 thousand of which was allocated to expansion of the electrical system with construction and expansion of substations, construction of lines and customer connections, as described in the following table for 2024, as well as for 2023 and 2022:

2.10 Business plans

Investment in R\$ thousand Nature of Investment	2024	2023	2022
Network Expansion	(2,153,554)	(1,825,396)	(1,925,036)
Light for All Program	(320,121)	(366,873)	(685,478)
New connections	(1,133,700)	(957,983)	(723,252)
New SSs and DNs.	(699,748)	(500,572)	(516,330)
ECV Commitment	16	-	-
Asset renewal	(395,599)	(320,252)	(376,564)
Network improvement	(149,057)	(123,985)	(204,308)
Losses and Default	(85,737)	(104,718)	(151,404)
Other	(232,202)	(158,910)	(223,925)
Materials Handling (Stock x Works)	23,062	(176,687)	453
(=) Gross Investment	(2,993,087)	(2,709,948)	(2,880,783)
GRANTS	145,910	134,362	254,744
(=) Net Investment	(2,847,177)	(2,575,586)	(2,626,039)
Materials Handling (Stock x Works)	(23,062)	176,687	(453)
(=) Net Direct Investment	(2,870,240)	(2,398,899)	(2,626,493)

Neoenergia Pernambuco

In 2024, NEOENERGIA PERNAMBUCO invested an amount of R\$ 886,784 thousand and a net direct investment of R\$ 880,709 thousand, R\$ 462,902 thousand of which was allocated to expansion of the electrical system with construction and expansion of substations, construction of lines and customer connections, as described in the following table for 2024, as well as for 2023 and 2022:

Investment in R\$ thousand Nature of Investment	2024	2023	2022
Network Expansion	(462,902)	(459,819)	(450,597)
Light for All Program	-	-	-
New connections	(345,661)	(331,552)	(304,833)
New SSs and DNs.	(113,550)	(122,027)	(136,521)
ECV Commitment	(3,691)	-	-
Asset renewal	(207,534)	(157,773)	(149,923)
Network improvement	(58,783)	(58,141)	(76,825)
Losses and Default	(112,470)	(86,994)	(145,609)
Other	(58,794)	(57,897)	(109,495)
Materials Handling (Stock x Works)	13,699	(26,607)	(19,902)
(=) Gross Investment	(886,784)	(847,231)	(952,351)
GRANTS	19,774	16,831	34,907
(=) Net Investment	(867,010)	(830,401)	(917,445)
Materials Handling (Stock x Works)	(13,699)	26,607	19,902
(=) Net Direct Investment	(880,709)	(803,794)	(897,543)

Neoenergia Cosern

In 2024, NEOENERGIA COSERN invested an amount of R\$ 459,701 thousand and a net direct investment of R\$ 424,510 thousand, R\$ 242,540 thousand of which was allocated to expansion of the electrical system with construction and expansion of substations, construction of lines and customer connections, as described in the following table for 2024, as well as for 2023 and 2022:

2.10 Business plans

Investment in R\$ thousand Nature of Investment	2024	2023	2022
Network Expansion	(242,540)	(230,943)	(250,439)
Light for All Program	-	-	-
New connections	(151,587)	(147,524)	(134,689)
New SSs and DNs.	(9-0,953)	(83,419)	(115,750)
ECV Commitment	-	-	-
Asset renewal	(9-0,955)	(75,369)	(80,970)
Network improvement	(42,262)	(54,013)	(88,446)
Losses and Default	(14,019)	(19,055)	(30,167)
Other	(44,829)	(39,139)	(54,899)
Materials Handling (Stock x Works)	(25,096)	(6,914)	(27,324)
(=) Gross Investment	(459,701)	(425,433)	(532,245)
GRANTS	10,095	5,446	5,155
(=) Net Investment	(449,606)	(419,987)	(527,089)
Materials Handling (Stock x Works)	25,096	6,914	27,324
(=) Net Direct Investment	(424,510)	(413,073)	(499,766)

Neoenergia Elektro

In 2024, NEOENERGIA Elektro invested an amount of R\$ 1,065,106 thousand and a net direct investment of R\$ 1,017,675 thousand, R\$ 626,605 thousand of which was allocated to expansion of the electrical system with construction and expansion of substations, construction of lines and customer connections, as described in the following table for 2024, as well as for 2023 and 2022:

Investment in R\$ thousand Nature of Investment	2024	2023	2022
Network Expansion	(626,605)	(502,520)	(518,271)
Light for All Program	-	-	-
New connections	(397,319)	(329,004)	(284,836)
New SSs and DNs.	(229,286)	(173,341)	(233,435)
ECV Commitment	-	-	-
Asset renewal	(187,325)	(197,660)	(192,008)
Network improvement	(114,494)	(99,906)	(119,752)
Losses and Default	(11,383)	(18,246)	(18,854)
Other	(120,212)	(108,213)	(278,718)
Materials Handling (Stock x Works)	(5,086)	(67,590)	(25,859)
(=) Gross Investment	(1,065,106)	(994,135)	(1,153,461)
GRANTS	42,346	65,989	34,300
(=) Net Investment	(1,022,760)	(928,146)	(1,119,161)
Materials Handling (Stock x Works)	5,086	67,590	25,859
(=) Net Direct Investment	(1,017,675)	(860,556)	(1,093,302)

Neoenergia Brasília

Neoenergia Brasília was incorporated into the Group on March 2, 2021 and as of this date the results were 100% consolidated. At Neoenergia Brasília, we have made key advances in the multi-year investment plan for the Distributor while focusing on standardization, improvement of service quality and customer service in the Federal District.

In 2024, NEOENERGIA Brasília invested an amount of R\$ 294,269 thousand and a net direct investment of R\$ 275,305 thousand, R\$ 75,490 thousand of which was allocated to expansion of the electrical system with construction and expansion of substations, construction of lines and customer connections, as described in the following table for 2024, as well as for 2023 and 2022:

2.10 Business plans

Investment in R\$ thousand Nature of Investment	2024	2023	2022
Network Expansion	(75.490)	(90.499)	(88.021)
Light for All Program	-	-	-
New connections	(33.742)	(44.110)	(25.899)
New SSs and DNs.	(41.747)	(46.389)	(62.121)
ECV Commitment	-	-	-
Asset renewal	(60.801)	(57.171)	(58.817)
Network improvement	(39.077)	(51.256)	(78.153)
Losses and Default	(18.134)	(13.351)	(32.228)
Other	(100.688)	(52.478)	(93.757)
Materials Handling (Stock x Works)	(81)	9.633	(8.413)
(=) Gross Investment	(294.269)	(255.122)	(359.389)
GRANTS	18.883	16.655	9.760
(=) Net Investment	(275.386)	(238.467)	(349.629)
Materials Handling (Stock x Works)	81	(9.633)	8.413
(=) Net Direct Investment	(275.305)	(248.100)	(341.215)

Transmission:

Neoenergia operates in the transmission sector, which comprises the operation and maintenance of transmission lines and substations with a voltage equal to or greater than 230 kV and which are part of the SIN - National Interconnected System. Remuneration of these assets is provided through Permitted Annual Revenues - RAP, resulting from Transmission Auctions (greenfield projects) and/or authorizing resolutions (reinforcements in existing facilities) collected from system users, both with regards to generation and load.

In 4Q24, seventeen transmission assets were in operation (Afluente T, Narandiba, Potiguar Sul, Atibaia, Biguaçu, Sobral, Dourados, Jalapão, Santa Luzia, Rio Formoso, Estreito, Paraíso, Itabapoana Stretches 2, 3, 4 and 5 at Lagoa dos Patos, Stretch 2 and 4 of Vale do Itajaí, Stretch 3,4 and 5 at Morro do Chapéu and Stretch 4 at Alto do Paranaíba).

In the transmission segment, the delivery of sections of Lagoa dos Patos (T2: TL 525kV Povo Novo- Guaíba 3 C3, T3: LT 230kV Livramento 3 – Santa Maria 3 C2, T4: SE 525kV Marmeleiro – Synchronous Compensator, T5: SE 230kV Livramento 3 – Synchronous Compensator) and Vale do Itajaí (T4:LT 230kV Rio do Sul – Indaial CD, LT 230kV Indaial Gaspar 2 CD, and SE 230/138kV Indaial), accounted for an additional Annual Permitted Revenue (RAP) of R\$ 90 million.

Afluente T

Tributary T is composed of 3 company substations known as Tomba, Brumado II and Itagibá, and assets installed in the Funil, Ford, Pólo and Camaçari IV Substations and 230kV transmission lines: Funil- Itagibá C1, Pólo-Ford C1/C2, Camaçari IV-Pólo C1/C2, Governador Mangabeira-Tomba C1/C2 and Funil/Poções II C1, Brumado II - Poções II C1, Poções II - Itagibá C1. Afluente T's transmission assets, which are part of the Basic Network, are located in the State of Bahia and offer a total installed capacity of 600 MVA, 400 MVA in SS Tomba, in Feira de Santana, and 200 MVA in SS Brumado II, a municipality of the same name. The transmission lines have a total length of 484.4 km and are located in the State of Bahia.

Narandiba S.A.

SS Narandiba S.A. is composed of three substations subject to Government bidding: 230/69kV SS Narandiba, located in the city of Salvador/BA, the installed capacity of which was expanded from 200 MVA to 400 MVA, through the implementation of two additional three-phase transformers 230/69kV, 100 MVA each, and the substations, Brumado II 230/138kV, also located in the state of Bahia, which was expanded from 100 MVA to 200 MVA, through the implementation of an additional three-phase transformer 230/138 kV, 100 MVA, and Extremoz II 230/69kV, in Rio Grande do Norte, with a capacity of 300 MVA.

Potiguar Sul

Potiguar Sul was created after Neoenergia was awarded Lot G under ANEEL transmission auction 001/2013. The Project consists of the construction, operation and maintenance of circuit 2 of the

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500kV Transmission Line connected to the Campina Grande III substations, in Paraíba and Ceará-Mirim II, in Rio Grande do Norte, with a total line length of 190 km, passing through 25 municipalities.

The Project's objective is to transport wind generation sourced from the 2011 alternative source reserve energy auction, located in Rio Grande do Norte. The project entered into commercial operations on November 7, 2016.

Other assets and projects

During the Auction for the concession for Public Electricity Transmission Services No. 02/2019, held on December 19, 2019, the Neoenergia Group was awarded lot 9, located in Bahia, which comprises 1 transmission line with a total length of 210 km and 2 substations.

Also in December 2019, Neoenergia completed – 14 months in advance of the Aneel Contract Term (February 2021) – construction of the Fernão Dias Substation, referring to lot 20 under auction No. 05/2016 of April 2017 (Neoenergia Atibaia Transmissão de Energia S.A.). The project, which is located in the state of São Paulo, offered a CAPEX 38% lower than the investment of R\$141 million originally estimated by Aneel and was partly financed through a green debenture issued by Neoenergia during the first half of 2019, totaling R\$1.3 billion as part of two series, one with a term of 10 years (IPCA + 4.07%) and another with a total term of 14 years (IPCA + 4.22%).

In January 2020, Neoenergia Sobral Transmissão de Energia S.A. (SE 500/230 kV Sobral III - 500 kV Static Compensator), located in the state of Ceará, 13 months in advance of the Aneel Contractual Term (February 2021). The project, which refers to Lot 27 under transmission auction No. 05/2016 of April 2017, achieved a CAPEX 33% lower than the investment of R\$ 117 million originally estimated by Aneel.

In July 2020, Neoenergia Biguaçu Transmissão de Energia S.A. (SS Biguaçu - 525 kV Static Compensator), which is located in the state of Santa Catarina, was completed 7 months in advance of Aneel's Contractual Term (February 2021). The project, which refers to Lot 22 under transmission auction No. 05/2016 of April 2017, achieved a CAPEX 27% lower than the investment of R\$ 121 million originally estimated by Aneel.

Also in 2020, 3 of 6 sections of Neoenergia Dourados Transmissão de Energia S.A. (Lot 4 of the April/2017 Auction) were delivered, so that the project already has 52% of the project's RAP and 361 km of line extension (equivalent to 63% of the total lot lines): TL Nova Porto Primavera - Rio Brilhante (147 km), was delivered in July 2020 25 months in advance of the Aneel deadline (August 2022). The Rio Brilhante – Campo Grande TL (149 km) and the 230 kV Nova Porto Primavera – Ivinhema TL (65 km) were delivered in December 2020, both 20 months in advance of Aneel's deadline.

To close off 2020, on December 17, 2020, during the Auction for the concession for Public Electricity Transmission Services No. 01/2020, the Neoenergia Group was awarded lot 2, located in Bahia, Minas Gerais and Espírito Santo, which comprises 4 transmission lines, totaling 1,091 km in length, 1 new substation and 4 substation extensions. The maximum period for construction of the works is 60 months.

In 2021, 3 more sections of Neoenergia Dourados Transmissão de Energia S.A. were delivered: the 230 kV Campo Grande 2 – Imbirussu C2 TL (57.3 km). In April 2021 16 months in advance of ANEEL's deadline, the 230 kV Dourados 2 - Rio Brilhante C1 TL (122 km) and the 230 kV Dourados - Dourados 2 C2 TL (48.2 km) were delivered in August 2021 12 months in advance of Aneel's contractual term. Neoenergia Santa Luzia Transmissão de Energia S.A., located in the state of Paraíba and Ceará, was also completed in 2021: the 500 kV Santa Luzia II Substation entered into operation in June 2021, nearly 21 months in advance of Aneel's contractual term (March 2023). The 500 kV Santa Luzia II - Campina Grande III C1 TL (125 km) and the 500 kV Santa Luzia II – Milagres II C1 TL (220 km) were delivered in July 2021 and November 2021, 20 months and 16 months in advance, respectively. One of the functions of Neoenergia Jalapão Transmissão de Energia S.A. entered in operation, 500 kV Gilbués II – Miracema C-3 TL (418 km), in December 2021, 15 months in advance of Aneel's contractual term (March 2023).

2.10 Business plans

To close 2021 off, on December 17, 2021, during Transmission Auction No. 02/2021, implemented by ANEEL, the Neoenergia Group was awarded lot 4, which is located in the state of Minas Gerais, comprising a 500 kV Estreito Substation - 3 synchronous compensators (-300/+300 Mvar) as part of a R\$ 37.1 million bid and at a discount of 58.63%, for an Annual Permitted Revenue (RAP) of R\$ 37.1 million. The estimated total investment is approximately R\$ 661 million. The deadline for construction is March 2026.

In January 2022, the Jalapão line entered into commercial operation (lot 4 of the Dec/17 Auction). The transmission line LT 500 kV Miracema -Gilbués II -Barreiras II, is 728 km in length and is the largest line in operation at Neoenergia, passing through the states of Tocantins, Maranhão, Piauí and Bahia. The Jalapão Lot offers a total RAP of R\$ 173 million and was delivered 15 months in advance with a Capex saving of 34%, both in relation to estimates from Aneel.

On June 30, 2022, Transmission Auction No. 1/2022 was held with 13 lots subject to bidding at an average discount of 46.16%. Neoenergia acquired 2 lots: (i) Lot 2: related to implementation of substation and transmission lines in the states of Minas Gerais and São Paulo, with an offered value of R\$ 360 million (50% discount), an estimated investment of R\$ 4.94 billion and a completion period of 60 months; (ii) Lot 11: substation and transmission lines in the state of Mato Grosso do Sul, with an offered value of R\$ 38.2 million (45.74% discount), an estimated investment of R\$ 500 million and a completion period of 48 months. The auction was approved by ANEEL on August 23 and concession contracts were signed on October 3.

In January 2023, the Rio Formoso line also started operating. The lot was energized in December 2022 and the RAP cleared in 2023 and delivered with a 25% Capex saving compared to parameters indicated by Aneel, moving the regulatory deadline forward by 14 months, once again confirming Neoenergia's ability to execute.

In September 2023, the sale of a 50% ownership interest in the eight transmission assets in operation (Jalapão, Santa Luzia, Dourados, Atibaia, Biguaçu, Sobral, Narandiba and Rio Formoso) to GIC was announced and finalized, which generated R\$1.1 billion in cash flow for 3Q23.

In 2024, transmitter Capex totaled R\$ 4.1 billion, 19% higher than in 2023, which was fully dedicated to the construction of the lines and substations at lots acquired during auctions.

Auction	Lot	Name	Location	Extension (km)	Substation	RAP* (R\$ MM)	Entrada em Operação	Entry into Operation	Status
-	-	Afluente T	BA	489	3 substations	73	1990	Aug/27	1st and most recent TL completed in 1990 and 2016
Auction Jun/03	E	Narandiba*	BA	-	1 substation	16	Jun/11	Jan/39	Completed in Jun/11
Auction Jun/11	G	Extremoz II*	BA	-	1 substation	5	Sep/14	Mar/42	Completed in Sep/14
Auction May/12	0	Brumado	RN	-	1 substation	6	Jul/15	Aug/42	Completed in Jul/15
Auction Jan/13	G	Potiguar Sul	RN/PB	190	-	33	Nov/16	Aug/43	Completed in Nov/16
Auction Abril/17	4	Dourados	MS	581	1 substation	92	Aug/21	Aug/47	Completed in Aug/21
	20	Atibaia	SP	-	1 substation	19	Dec/19	Aug/47	Completed in Dec/19
	22	Biguaçu	SC	-	1 substation	18	Jul/20	Aug/47	Completed in Jul/20
	27	Sobral	CE	-	1 substation	17	Jan/20	Aug/47	Completed in Jan/20
Auction Dez/17	6	Santa Luzia	CE/PB	345	-	79	Nov/21	Mar/48	Completed in Nov/21
	4	Jalapão	BA/TO/PI/MA	728	1 substation	173	Jan/22	Mar/48	Completed in Jan/22
Auction Dez/18	1	Vale do Itajaí	SC/PR	1097	5 substations	247	Mar/24	Mar/49	Under construction
	2	Guanabara	RJ	656	2 substations	149	Mar/24	Mar/49	Under construction
	3	Itapapoana	RJ/MG/JES	478	-	88	Mar/24	Mar/49	Under construction
	14	Lagoa dos Patos	RS/SC	769	2 subestações	154	Mar/24	Mar/49	4 stretches completed, 1 stretch under construction and 1 stretch suspended
Auction Dez/19	9	Rio Formoso	BA	210	2 subestações	23	Jan/23	Mar/50	Completed Jan/23
Auction Dez/20	2	Morro do Chapéu	BA/MG/JES	1091	1 substation	192	Mar/26	Mar/51	Under construction
Auction Dez/21	2	Estreito	MG	-	1 substation	41	Mar/26	Mar/52	Under construction
Auction Jun/22	2	Alto Paranaba	SP/MG	1707	1 substation	360	Sep/27	Sep/52	Working on executive projects, obtaining licenses and property clearance
Auction Jun/22	11	Paialso	MS	291	1 substation	38	Sep/26	Sep/52	Under construction

* Afluente T veio de um processo de desverticalização da Coelba.

* Narandiba possui 3 subestações: SE Narandiba, SE Extremoz II e SE Brumado II.

* Circuito Duplo

* RAP aprovado (2023-24)

NOTE: Afluente T came from the process of de-verticalization of Neoenergia Coelba.

¹ Narandiba comprises 3 substations: SS Narandiba, SS Extremoz II and SS Brumado II.

² RAP approved (Cycle 2023-2024) after Order No. 4.675/2023.

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The limit established by the National System Operator (ONS) stipulates availability between 95% and 98% as being within normal range. This indicator offers guidance in terms of the quality of services measured by ANEEL through availability of the transmission system. In the last five years, the group's transmitters have had availability above the upper limit defined by ONS, according to the table above.

LIBERALIZED:

Investment by Business Area (R\$ thousand)	2024	2023	2022
Liberalized	(28,031)	(59,391)	(61,979)
Thermal Generation	(4,803)	(39,452)	(53,978)
Commercialization	(23,229)	(19,939)	(8,000)

Thermal Power Plant

The Neoenergia Group operates in the thermoelectric generation segment through Termopernambuco, a conventional combined cycle gas power generation plant with an installed capacity of 550 MW and a physical guarantee of 38.8 average MW. The plant's authorization expires in 2030.

Termopernambuco was declared the winner of the Capacity Reserve Auction in December 2021, under which the entirety of the plant's available capacity was sold at the power price of R\$ 487,412.70 MW/year. Supply was initiated on July 1, 2026, guaranteeing a fixed power revenue of R\$ 207 million per year. The contract is valid for 15 years.

In 2024, Termope signed an amendment to move the Capacity Reserve Agreement – CRCAP resulting from the 2021 Capacity Reserve Auction forward while maintaining the conditions offered during bidding, but moving supply forward to October 3, 2024.

In 2024 Termopernambuco generated 87 GWh of energy. During the previous year generation totaled 94 GWh. Termopernambuco made investments in the amount of R\$ 4.8 million in 2024, R\$ 34.6 million lower than in 2023, according to its maintenance schedule.

RENEWABLES:

Investment by Business Area (R\$ thousand)	2024	2023	2022
Renewables	(165,440)	(619,737)	(1,735,876)
Hydroelectric	(65,899)	(40,086)	(58,767)
Wind Power	(99,542)	(579,651)	(1,677,109)

Hydroelectric Power Plants

The Neoenergia Group is present in the water generation segment, through 5 hydroelectric plants. In 2024, investments of R\$ 66 million were made, compared to R\$ 40 million in 2023.

Hydroelectric plants in operation	Participation Neoenergia (Direct and Indirect)	State	City	Capacity Installed (MW)	Energy Guaranteed Energy (MW)	Concession Date	End of Concession
						Authorization	
HPP Itapebi	100%	BA	Jequitinhonha River	462	202	05/28/1999	05/15/2039
HPP Corumbá III	70%	GO	Corumbá River	96	47	11/07/2001	04/22/2040
HPP Dardanelos - Águas da Pedra	100%	MT	Aripuanã River	261	147	07/03/2007	12/12/2049
Belo Monte	10%	PA	Xingu River	11,233	4,571	08/26/2010	07/10/2046
Baixo Iguaçu - Geração Céu Azul	70%	PR	Iguaçu River	350	172	08/20/2012	12/03/2049

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NOTE: On October 10, 2023, Aneel approved an extension of the concession terms for hydroelectric plants participating in the Energy Reallocation Mechanism. – MRE (REA 14.896/2023).

Neoenergia signed an asset exchange agreement with Eletrobras. After the transaction, Neoenergia now hold 100% of the Dardanelos HPP's share capital. Eletrobras in turn received 51% of the Teles Pires hydroelectric plant and Baguari I's shares, respectively, which were previously held by Neoenergia, resulting in the latter no longer holding any equity interest in these plants.

HPP Belo Monte

Neoenergia has a 10% interest in Norte Energia, parent company of HPP Belo Monte, through SPE Belo Monte Participações S.A.

The project has 18 611.11 MW GUs in the Main Powerhouse (11,000 MW) and another 6 38.85 MW GUs in the Complementary Powerhouse (233.1 MW). With 100% of its physical guarantee, it is possible to access 100% of the revenue from the ACR. In 2019, Belo Monte started to operate in its entirety.

HPP Baixo Iguaçu

With regards the Baixo Iguaçu HPP, Neoenergia, through its wholly owned subsidiary Geração Céu Azul, was awarded the concession for construction and operation of the Baixo Iguaçu Hydroelectric Power Plant during the 7th A-5 New Energy Auction organized by ANEEL. The HPP located on the Iguaçu River, in the state of Paraná, has an installed capacity of 350.2 MW and 172.4 average MW of physical guarantee, according to MME Ordinance No. 11/2017.

As of December 2017, amendments to the CCEARs were signed between Geração Céu Azul and the distributors, postponing the beginning of the supply period to November 12, 2018.

In August 2018, the plant participated in Auction 03/2018 in order to sell the remainder of the energy not committed to the 2008 Auction, having been the winner of said bidding process. During this Auction, the plant commercialized approximately 23 average MW for the start of supply in 2024. Up until this date, the energy produced and not committed to ACR (subject of the 2008 auction) can be sold on the ACL.

In December 2018, the dam was completed and the reservoir was filled. HPP Baixo Iguaçu entered into commercial operation with Generating Unit 2 on February 8, 2019, according to ANEEL Order No. 384/2019, with Generating Unit 1 starting operations on February 21, 2019, according to ANEEL Order No. 461/2019. Generating Unit 3 entered into operation on April 10, 2019, according to ANEEL Order No. 1037/2019.

Wind Farms

The Company ended 2024 off with 44 wind farms in operation, with a total installed capacity of 1,554 MW, as well as 2 solar parks (Luzia Solar Complex), with an installed capacity of 149 MWp.

The Company's portfolio of wind and solar assets totals 1.7 GW in power, of which 51% is allocated to the Regulated Contracting Environment (ACR) and 49% to the Free Energy Market (ACL), in line with the established positioning strategy for liberalization of the Brazilian energy market:

Investments in wind farms totaled R\$ 100 million in 2024, 83% lower than in 2023, after a reduction in the Oitis Complex's Capex due to the final phase of construction. A highlight for 2023 was the start of operation of the Oitis Wind Power Complex and the Luzia Solar Power Complex .

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Wind turbines in operation	Neoenergia Ownership Interest (Direct and Indirect)	State	City	Installed Capacity (MW)	Guaranteed Energy (MW)	Concession Date	End of Concession
Oitis Complex	100%	PI/BA	Dom Inocência and Casa Nova	566.5	274.1	Between 11/29/2019 and 12/24/2019	Between 11/28/2054 and 12/23/2054
Oitis 1	100%	PI	Dom Inocência	49.5	26.1	11/29/2019	11/28/2054
Oitis 2	100%	PI/BA	Dom Inocência	27.5	14.26	12/24/2019	12/23/2054
Oitis 3	100%	PI/BA	Dom Inocência	49.50	24.4	12/24/2019	12/23/2054
Oitis 4	100%	PI/BA	Dom Inocência	49.50	24	12/24/2019	12/23/2054
Oitis 5	100%	PI/BA	Dom Inocência	49.5	23.8	12/24/2019	12/23/2054
Oitis 6	100%	PI/BA	Dom Inocência	49.50	24.3	12/24/2019	12/23/2054
Oitis 7	100%	PI/BA	Dom Inocência	49.5	25.6	12/24/2019	12/23/2054
Oitis 8	100%	PI	Dom Inocência	49.5	25.5	11/29/2019	11/28/2054
Oitis 21	100%	PI/BA	Casa Nova	44.00	20.8	12/24/2019	12/23/2054
Oitis 22	100%	PI/BA	Casa Nova	49.50	22.22	12/24/2019	12/23/2054
Oitis 9	100%	PI/BA	Dom Inocência	49.50	21.9	12/24/2019	12/23/2054
Oitis 10	100%	PI/BA	Dom Inocência	49.5	21.2	12/24/2019	12/23/2054

Photovoltaics in operation	Neoenergia Ownership Interest (Direct and Indirect)	State	City	Installed Capacity (MWp)	Guaranteed Energy (MWh)	Concession Date	End of Concession
LUZIA 2	100%	PB	Santa Luzia	74.65	17.3	05/29/2020	05/29/2055
LUZIA 3	100%	PB	Santa Luzia	74.65	17.3	05/29/2020	05/29/2055

2.10 Business plans

Wind turbines in operation	Neoenergia Ownership Interest (Direct and Indirect)	State	City	Installed Capacity (MW)	Guaranteed Energy (MW)	Concession Date	End of Concession
EOL Caetité 1	100%	BA	Caetité	30.0	13.00	10/29/2012	10/28/2042
EOL Caetité 2	100%	BA	Caetité	30.0	14.70	02/07/2011	02/06/2046
EOL Caetité 3	100%	BA	Caetité	30.0	11.20	02/24/2011	02/23/2046
EOL Calango 1	100%	RN	Bodó and Santana do Mato	30.0	13.90	04/28/2011	04/27/2046
EOL Calango 3	100%	RN	Bodó, Santana do Mato and Lagoa Nova	30.0	13.90	05/30/2011	05/29/2046
EOL Rio do Fogo (ENERBRASIL)	100%	RN	Rio do Fogo	49.3	17.90	12/19/2001	12/18/2031
EOL Arizona 1	100%	RN	Rio do Fogo	28.0	12.90	03/04/2011	03/03/2046
EOL Mel 2	100%	RN	Areia Branca	20.0	8.80	02/28/2011	02/27/2046
EOL Calango 6	100%	RN	Bodó and Cerro Corá	30.0	18.50	11/20/2014	11/19/2049
EOL Santana 1	100%	RN	Bodó, Lagoa Nova and Cerro Corá	30.0	17.30	11/14/2014	11/13/2049
EOL Santana 2	100%	RN	Bodó and Lagoa Nova	24.0	13.10	11/14/2014	11/13/2049
EOL Calango 2	100%	RN	Bodó	30.0	12.80	05/09/2011	05/08/2046
EOL Calango 4	100%	RN	Bodó	30.0	13.50	05/19/2011	05/18/2046
EOL Calango 5	100%	RN	Bodó	30.0	13.70	06/02/2011	06/01/2046
EOL Canoas	100%	PB	São José do Sabugi and Junco do Seridó	31.5	17.70	08/04/2015	08/03/2050
EOL Lagoa 2	100%	PB	São José do Sabugi and Santa Luzia	31.5	15.60	08/04/2015	08/03/2050
EOL Lagoa 1	100%	PB	São José do Sabugi and Santa Luzia	31.5	16.30	08/04/2015	08/03/2050
Chafariz Complex	100%	PB	São José do Sabugi, Santa Luzia, Areia de Baraúnas and São Mamede	471.2	232.9	Between 06/21/2018 and 02/05/2019	Between 06/20/2053 and 02/04/2054
Chafariz 1	100%	PB	Santa Luzia	34.7	18.2	06/21/2018	06/20/2053
Chafariz 2	100%	PB	Santa Luzia	34.7	17.4	06/21/2018	06/20/2053
Chafariz 3	100%	PB	Santa Luzia	34.7	17.8	06/21/2018	06/20/2053
Chafariz 4	100%	PB	Santa Luzia e Areia de Baraúnas	34.7	17.8	02/05/2019	02/04/2054
Chafariz 5	100%	PB	Santa Luzia	34.7	16.6	02/05/2019	02/04/2054
Chafariz 6	100%	PB	Santa Luzia	31.2	15.2	06/21/2018	06/20/2053
Chafariz 7	100%	PB	Santa Luzia	34.7	18.3	06/21/2018	06/20/2053
Lagoa 3	100%	PB	São José do Sabugi	34.7	17.2	06/26/2018	06/25/2053
Lagoa 4	100%	PB	São José do Sabugi and Santa Luzia	20.8	10.2	06/26/2018	06/25/2053
Canoas 2	100%	PB	São José do Sabugi and Santa Luzia	34.7	16.3	06/26/2018	06/25/2053
Canoas 3	100%	PB	São José do Sabugi and Santa Luzia	34.7	16.8	02/05/2019	02/04/2054
Canoas 4	100%	PB	São José do Sabugi	34.7	16.5	06/26/2018	06/25/2053
Ventos De Arapuá 1	100%	PB	Areia de Baraúnas	24.3	11.63	02/05/2019	02/04/2054
Ventos De Arapuá 2	100%	PB	Areia de Baraúnas, São Mamede and Santa Luzia	34.7	17.2	02/05/2019	02/04/2054
Ventos De Arapuá 3	100%	PB	Areia de Baraúnas and São Mamede	13.9	5.8	02/05/2019	02/04/2054

Calango 6

Wind power complex with an installed capacity of 84MW, comprising the Calango 6, Santana 1 and Santana 2 wind farms and a product included in the 19th New Energy Auction (A-3) of 2014. These wind farms have been in commercial operation since December 2016.

Lagoa 1

Wind power complex with an installed capacity of 94.5 MW, comprising the wind farms Lagoa 1, Lagoa 2 and Canoas and a product included in the 20th New Energy Auction (A-5) of 2014. The Lagoa 2 and Canoas and Lagoa 1 wind farms entered into operation in September and November 2017, respective. These complexes began operating on a date prior to the commitment made within the regulated market (January 1, 2019). Between October 1, 2017 and the start of the contract in the regulated environment, the energy from these wind farms was traded through means of a bilateral contract with NC Energia.

2.10 Business plans

Solar Power Plants

Neoenergia announced in December 2020 the Luzia solar project in Paraíba, which comprises 2 solar-photovoltaic plants (PVP Luzia 2 and PVP Luzia 3), with a total of 149MWp and 117.86 MW of installed capacity. Energy is destined for the ACL, and 100% of the energy produced has already sold up to 2026.

Chafariz Wind Power Complex Association and PVPs Luzia 2 and 3

Due to the established synergy and complementary nature in relation to the Chafariz Wind Power Complex, it was requested that ANEEL associate the Luzia 2 and 3 PVPs and the 15 wind farms in the Chafariz Complex. In September 2022, ANEEL published an order approving such an association.

Due to the Association, the Luzia 2 and 3 PVPs, given that they are 100% complementary to the Chafariz Wind Power Complex, did not give rise to the need to contract an additional network use amount in relation to the amount previously contracted by the Chafariz Wind Power Complex. This ensured a reduction in costs for use of the network, efficiency in the facilities, and an improvement in project profitability.

Photovoltaics in operation	Neoenergia Ownership Interest (Direct and Indirect)	State	City	Installed Capacity (MWp)	Guaranteed Energy (MWm)	Concession Date	End of Concession
LUZIA 2	100%	PB	Santa Luzia	74.65	17.3	05/29/2020	05/29/2055
LUZIA 3	100%	PB	Santa Luzia	74.65	17.3	05/29/2020	05/29/2055

Obs.: The Luzia Solar Power Complex entered full commercial operation in 2023.

ii. sources of investment financing

In March 2022, Holding Neoenergia raised R\$ 550 million through 4131 from BNP Paribas bank. The funds obtained through this funding were fully used to reinforce working capital.

In June 2023, Neoenergia contracted financing with Spain's Instituto de Crédito Oficial (ICO) in the total amount of USD 100 million (R\$ 475 million). This contract constitutes a Super Green Loan, the purpose of which involves contributing resources to the transmitter Neoenergia Morro do Chapéu Transmissora. The amount was fully disbursed in July 2023. This was the third *Super Green Loan* entered into by the Neoenergia Group, and the first involving a ballast as part of a transmission project in Brazil.

In 2024, Holding Neoenergia did not enter into additional financing agreements with development banks or multilateral agencies.

NETWORKS

Overall Distribution

The distributors finance their investments through the domestic capital market, bilateral contracts with domestic and foreign commercial banks and via financing from development banks and multilateral agencies. The main operations were detailed in items 10.1. f and 10.1.g.

Transmission

To finance the projects auctioned in the 2020 and 2021 Transmission Auctions, priority was given to funding sources and capital markets. For the projects auctioned in the 2022 Auction, national funding sources and capital markets will be used. In December 2023, the company maintained lines of financing secured by BNDES, BNB, BB and BASA in a total amount of approximately R\$ 3.8 billion, which are exclusively attributed to its transmission assets. Additional financing will be contracted, within the schedule provided for each project, according to its stage.

2.10 Business plans

In 2022, Neoenergia obtained the recognition of a green loan for three of the financing operations signed with BNDES for its transmitters: Neoenergia Vale do Itajaí in April 2022, Neoenergia Dourados and Neoenergia Santa Luzia in September 2022.

Neoenergia Itabapoana in Mar/20 carried out its first issue of Debentures via ICVM 476 under the terms of article 2 of Federal Law 12.431, at a total volume of R\$300 million and a 25-year term.

Debentures were classified as green through Sitawi's Second Opinion based on the guidelines of the Green Bond Principles. Funds obtained through the transaction were allocated to the electricity transmission project, corresponding to Lot 3 under Auction No. 04/2018-ANEEL, which is considered as a priority under Ministry of Mines and Energy Ordinance No. 82 of 04/01/2019.

Between 2021 and 2023, transmitters raised R\$ 7.6 billion, R\$ 1.7 billion of which was generated by Neoenergia Guanabara, R\$ 373 million by Neoenergia Itabapoana, R\$ 1.6 billion by Neoenergia Lagoa dos Patos, R\$ 2.1 billion by Neoenergia Vale do Itajaí, R\$ 900 million by Neoenergia Morro do Chapéu, R\$ 200 million by Paraíso, R\$ 200 million by Estreito and R\$ 550 million by Alto Paranaíba. Part of the funds comprise short-term bridge loans, and an additional part were previously made part of long-term contracts.

In 2024, transmitters raised R\$4.5 billion, (i) R\$880 million of which was generated under 4131: Neoenergia Lagoa dos Patos – R\$350 million; Neoenergia Morro do Chapéu – R\$500 million and Afluente T – R\$30 million. (ii) R\$2.7 billion in capital markets: EKT9 – R\$ 2.1 billion; Neoenergia Atibaia – R\$ 82 million; Neoenergia Biguaçu – R\$ 80 million and Neoenergia Morro do Chapéu – R\$ 432 million; (iii) R\$ 972 million with BNDES: Neoenergia Morro do Chapéu – R\$ 950 million and Neoenergia Itabapoana – R\$ 22 million.

RENEWABLES

Hydroelectric Power Plants

Belo Monte Participações

Belo Monte Participações, which owns 10% of the Norte Energia consortium, is responsible for the construction and operation of HPP Belo Monte.

The construction of the plant was completed, and commercial operation of the 18th turbine was started in November 2019. The project receives structured financing through 4 agreements: (i) Direct Financing Agreement entered into between Norte Energia S.A. and BNDES, with a credit value of R\$ 9.8 billion, in which Belo Monte Participações S.A. appears as an intervening party; (ii) Financing Agreement through Transfer of Funds with Caixa Econômica Federal and BTG Pactual, entered into by Norte Energia S.A. in the amount of R\$9 billion, in which Belo Monte Participações S.A. appears as an intervening party; (iii) additionally, Norte Energia S.A. entered into a Financing Agreement under BNDES' PSI regime (BNDES Investment Support Program), in the amount of R\$3.7 billion. This credit was intended for use in the acquisition of machinery and equipment as part of implementation of the Belo Monte Hydroelectric Power Plant, (iv) On 05.15.2020, Norte Energia carried out its first issue of simple, non-convertible debentures with a security interest and additional personal guarantee, as part of a single series. The debentures were subject to public distribution, with restricted efforts, under the terms of the Capital Market Law, CVM Instruction 476/09 and other applicable legal and regulatory provisions, under the firm placement guarantee regime in relation to all the papers. The issue was intermediated by a financial institution that is part of the Brazilian securities distribution system, at a total gross amount of R\$ 700,000,000.00. The remainder of the investment was supplied through cash generation from the enterprise itself and capital contributions from shareholders.

Geração Céu Azul

Geração Céu Azul, a special purpose company 100% controlled by Neoenergia, is part of the Baixo Iguaçu Entrepreneur Consortium - CEBI, with a 70% stake in SPE Geração Céu Azul and 30% in Copel Geração e Transmissão. Geração Céu Azul received R\$600 million in financing from BNDES, R\$467 million of which were disbursed in 2018. The remaining amount was disbursed in the 4th Quarter of 2019.

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Wind Farms

Calango 6

The Calango 6 project consists of the construction of 3 wind farms: Calango 6 (30 MW), Santana 1 (30 MW) and Santana 2 (24 MW). The projects were developed by the operating holding company Calango 6 Energia Renovável S.A., a wholly-owned subsidiary of Neoenergia Renováveis S.A., holder of 100% of the shares of the SPEs Santana 1 Energia Renovável S.A. and Santana 2 Energia Renovável S.A. On December 2, 2016, Calango 6 entered into a Financing Agreement with BNDES in the amount of R\$ 275 million, with the amount of the credit destined to the Beneficiary for the implementation of the Wind Farms Calango 6 Santana 1 and Santana 2. In addition to the credit granted by BNDES, Calango 6 Energia Renovável S.A. also issued infrastructure debentures in the amount of R\$ 43.5 million on December 27, 2016. Funds were also allocated to implementation of the Calango 6, Santana 1 and Santana 2 wind farms. The project relies on 3 sources of financing: (i) Equity of R\$ 193 million; (ii) Financing of R\$ 275 million; (iii) Infra debentures totaling R\$ 43.5 million.

Lagoa 1

The Lagoa 1 project involves the construction of 3 wind farms: Lagoa 1, Lagoa 2 and Canoas (31.5 MW each). The projects will be developed by the operating holding company Lagoa 1 Energia Renovável S.A., a wholly-owned subsidiary of Neoenergia Renováveis S.A., which holds 100% of the shares of SPEs Lagoa 2 Energia Renovável S.A. and Canoas Energia Renovável S.A. On October 20, 2017, Lagoa 1 entered into a Financing Agreement with BNDES in the amount of R\$ 331 million, with the amount of the credit destined to the Recipient for the implementation of the Wind Farms Lagoa 1, Lagoa 2 and Canoas. In addition to the credit granted by BNDES, Lagoa 1 Energia Renovável S.A. also issued infrastructure debentures in the amount of R\$ 46 million on September 29, 2017. Funds were also allocated to the implementation of the Lagoa, Lagoa 2 and Canoas wind farms. The project relies on 3 sources of financing: (i) Equity of R\$ 233 million; (ii) Financing of R\$ 331 million; (iii) Infra debentures totaling R\$46 million.

Chafariz Complex (Auction A-6/2017 + ACL)

On December 20, 2017, Neoenergia won the Auction A-6/2017 with 9 wind farms Canoas 2, Canoas 4, Chafariz 1, Chafariz 2, Chafariz 3, Chafariz 6, Chafariz 7, Lagoa 3 and Lagoa 4. Another 6 parks belonging to this complex (Canoas 3, Chafariz 4, Chafariz 5, Ventos de Arapuá 1, Ventos de Arapuá 2, Ventos de Arapuá 3) will have their energy sold in a free environment. The company contracted financing lines with BNDES and BNB for these parks. The amount contracted totaled R\$ 1,591 million.

In addition to the contracts signed directly by the SPEs, the wind farm complex was also financed with funds from the two contracts signed between Neoenergia Holding and the EIB, mentioned at the beginning of this item.

Oitis Complex (Auction A-4/2019 + ACR)

On June 28, 2019, Neoenergia won the A-4/2019 Auction with 2 wind farms Oitis 1 and Oitis 8. The energy produced by another 10 parks forming part of this complex (Oitis 2, Oitis 3, Oitis 4, Oitis 5, Oitis 6, Oitis 7, Oitis 9, Oitis 10, Oitis 21, Oitis 22) will be traded within a free market environment. In 2020, Parks Oitis 2, Oitis 3, Oitis 4, Oitis 5, Oitis 6, Oitis 7 and Oitis 8 signed a financing agreement with BNB in the amount of R\$ 715 million. This amount was released in installments, and the last release occurred in September 2023.

In addition to the contracts signed directly by the SPEs, the wind farm complex was also financed with funds from the two contracts signed between Neoenergia Holding and the EIB, mentioned at the beginning of this item.

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Solar Power Plants

Luzia 2 and Luzia 3

Neoenergia announced in December 2020 the Luzia solar project in Paraíba, which comprises 149MWp and 117.86 MW of installed capacity.

SPEs did not receive direct contracted financing, but are part of the financing support provided via neoenergia holding through the contract signed with the EIB, mentioned at the start of this item.

iii. material divestitures in progress and planned divestitures

In 2021, the Company began efforts to dispose of its 10% equity interest in Norte Energia S.A. ('Norte Energia' or 'NESA'), which is the owner of Belo Monte HPP. During 2021 and 2022, the Company received a Non Binding Offer (NBO) and other Non Disclosure Agreements (NDA). During the negotiations, there was a perception of increased risk, mainly due to the absence of a definitive resolution by the Brazilian Institute of Environment and Renewable Natural Resources ('IBAMA') related to the definition of the Consensus Hydrograph to be applied to the HPP, in view of which the negotiations did not progress. The Company's management remains committed to the divestment process, however, after reassessing the current status of the disposal process, it concluded that it is not highly probable to dispose of this asset in the next 12 months. As a result, the Company reclassified the equity interest in NESA to the heading of Investments in subsidiaries, affiliates and joint ventures and reestablished the measurement of this asset using the lower of the equity method or recoverable value under financial statements for the year ended December 31, 2023 published on February 7, 2024.

In December 2022, Neoenergia published a Material Fact (<https://ri.neoenergia.com/resultados-e-indicadores/documentos-cvm/>) informing its shareholders and the market in general that Neoenergia S.A. and Centrais Elétricas do Norte do Brasil S.A. Eletronorte entered into the Share Exchange Agreement and Other Covenants, through which they agreed to exchange shareholdings. Through this transaction, Neoenergia will transfer in exchange to Eletronorte: (i) shares of common stock representing 50.56% of the total voting share capital at Teles Pires Participações S.A.; (ii) shares of common stock representing 0.9% of the total voting share capital at Companhia Hidrelétrica Teles Pires; and (iii) shares of common stock representing 100% of the total voting share capital at Baguari I Geração de Energia Elétrica S.A. (leading consortium member and holder of 51% of the ownership interest in Baguari HPP Consortium). Eletronorte transfers in exchange to Neoenergia: (i) shares of common stock representing 49% of the total voting share capital at Energética Águas da Pedra S.A. -EAPSA; (ii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia de Eletricidade do Estado da Bahia ("Neoenergia Coelba"); (iii) shares of common stock, Class A shares of preferred stock and Class B shares of preferred stock issued by Companhia Energética do Rio Grande do Norte ("Neoenergia Cosern"); and (iv) shares of common stock issued by Afluente Transmissão de Energia Elétrica.

During the year ended December 31, 2023, Management maintained studies and negotiations aimed at divesting NESA, so that it remains committed to the plan to sell this asset in its short-term planning.

On April 25, 2023, Neoenergia communicated in a notice of material fact that the Company and Warrington Investment Pte. Ltd. ("Warrington") entered into the Share Purchase and Sale Agreement and Other Covenants ("SPA") on the date. The parties to the contract are the Company, acting in the capacity of seller, and Warrington, acting in the capacity of buyer of shares representing a 50% (fifty percent) equity interest in Neoenergia Transmissora 15 SPE S.A. ("Neoenergia Transmissão").

On September 29, 2023, Neoenergia completed the sale of shares representing 50% (fifty percent) of Neoenergia Transmissão's share capital, a holding company holding 100% (one hundred percent) of the share capital of the 8 (eight) public service transmission concessionaires in operation identified below to Warrington:

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Neoenergia Jalapão, Neoenergia Santa Luzia, Neoenergia Dourados, Neoenergia Sobral, Neoenergia Atibaia, Neoenergia Biguaçu, SS Narandiba and Neoenergia Rio Formoso, remaining the holder of the remaining 50% (fifty percent) of the capital of Neoenergia Transmissão.

In addition to the SPA, on April 25, 2023, the Company and Warrington also entered into a development agreement providing for joint participation in future electric energy transmission auctions conducted by the National Electric Energy Agency - ANEEL, as well as potential acquisition, by Warrington, via the right of first offer, of shares representing a 50% (fifty percent) equity interest in other electric energy transmission assets, under construction or operational, at the Company.

Continuing the agreement entered into between the Company and Warrington, in December 2023, the Company received a non-binding indicative offer for the purchase of Neoenergia Itabapoana in the amount of R\$ 330 million (updated in October 2024 to an amount of R\$ 270 million). As a result, in accordance with the Company's accounting policies and adhering to the Company's strategy of recovering part of its transmission assets through the sale, on December 31, 2023, the Management reclassified balances referring to Neoenergia Itabapoana to the item non-current assets held for sale and liabilities directly associated with non-current assets held for sale at the lowest value between fair (net of selling expenses) and book value.

In August 2024, Neoenergia held an auction for the public offer of the acquisition of shares of common stock and Class "A" and Class "B" shares of preferred stock for the conversion of Neoenergia Cosern's registration from issuer Category A to Category B ("Registration Conversion OPA" or "OPA"), as informed in a notice of material fact on August 21, 2024. The shares remaining after the auction were redeemed on a mandatory basis in September, and Neoenergia now holds 100% of Neoenergia Cosern's share capital.

In November 2024, Neoenergia S.A., through its subsidiary Neoenergia Renováveis S.A., entered into a Purchase and Sale Agreement with CCR S.A., through its subsidiaries Concessionária das Linhas 8 e 9 do Sistema de Trens Metropolitanos de São Paulo S.A., Concessionária das Linhas 5 e 17 do Sistema do Metro de São Paulo S.A. and Concessionária da Linha 4 do Metrô de São Paulo S.A., for the acquisition, by CCR, of the following equity interests: (a) 2.84% of Oitis 2 Energia Renovável S.A. ("Oitis 2"), (b) 6.75% of Oitis 4 Energia Renovável S.A. ("Oitis 4"), and (c) 5.25% of Oitis 6 Energia Renovável S.A. ("Oitis 6" and, together, with Oitis 2 and Oitis 4, "SPEs") directly owned by Neoenergia Renováveis, for the amount of R\$ 21.7 million, in addition to the Electricity Purchase and Sale Agreements entered into SPEs under a Self-Production regime. Completion of the Transactions is subject to certain conditions precedent standard for this type of transaction.

In February 2025, Neoenergia S.A. entered into a Purchase and Sale Agreement referring to the sale of all shares comprising the capital stock of the subsidiary Geração Céu Azul S.A., which, in turn, holds a 70% ownership interest in Consórcio Empreendedor Baixo Iguaçu (Baixo Iguaçu Hydroelectric Power Plant) for the amount of R\$1,430 million (Enterprise Value). This amount will be subject to standard price adjustments, which includes the adjustment of the equity value by CDI from June 2024 up to the closing date. On February 21, 2025, Copel Geração e Transmissão S.A. ("Copel"), which holds 30% of the Consortium, exercised its preemptive right to acquire the shares comprising the capital stock of Geração Céu Azul S.A., replacing EDF and STOA S.A. with regards to all rights and obligations assumed and under the same terms of the Purchase and Sale Agreement. Completion of the transaction is subject to remaining conditions precedent standard under this type of transaction.

Relevant transactions completed in 2023:

- a. On December 16, 2022, the Company entered into the Share Exchange Agreement and Other Covenants with Eletronorte, through which they agreed to exchange the following shareholdings: Neoenergia transfers its equity interests of 50.56% in Teles Pires, 0.9% in CHTP and 100% in Baguari (leading consortium member and holder of 51% of the Baguari HPP Consortium) in exchange to Eletronorte, which were jointly valued at the fair value of R\$ 788, while Eletronorte transfers its interests

2.10 Business plans

of 49% in EAPSA, 0.04% in Neoenergia Coelba, 0.04% in Neoenergia Cosern and 0.04% in Afluentes T in exchange to Neoenergia, jointly valued at the same amount.

An asset exchange transaction with Eletronorte was completed on September 26, 2023, after the conditions precedent were fulfilled and the above-mentioned interests transferred and payment of R\$ 454 being made to Eletronorte. On October 16, 2023, Neoenergia transferred shares of common stock corresponding to 100% of the total voting capital stock of Baguari I Geração de Energia Elétrica S.A. to Baguari Energia S.A. in the amount of R\$454 and therefore no longer holds any ownership interest in the Baguari HPP Consortium.

- b. On April 25, 2023, Neoenergia's Board of Directors approved the Share Purchase Agreement and Other Covenants ("SPA") with Warrington Investment Pte. Ltd., referring to the sale of 50% of the equity interest in the subsidiary Neoenergia Transmissão S.A., for the amount of R\$ 1,200, subject to standard price adjustments.

The condition precedent for the implementation of the operation, in addition to the applicable prior approvals, required that the Company contribute its equity interest in the investees Neoenergia Jalapão Transmissão de Energia S.A., Neoenergia Santa Luzia Transmissão de Energia S.A., Neoenergia Dourados Transmissão de Energia S.A., Neoenergia Atibaia Transmissão de Energia S.A., Neoenergia Biguaçu Transmissão de Energia S.A., Neoenergia Sobral Transmissão de Energia S.A., S.E. Narandiba S.A. and Neoenergia Rio Formoso Transmissão e Energia to Neoenergia Transmissão S.A.'s share capital. On September 29, 2023, the conditions precedent were fully met and the transaction was concluded with the receipt of cash totaling R\$ 1,111. As a result of the sale of interest, the Company now shares control of Neoenergia Transmissão S.A. with Warrington Investment Pte. Ltd., holding 50% of Neoenergia Transmissão.

- b. provided that it is already disclosed, indicate the acquisition of plants, equipment, patents or other assets that must materially influence the issuer's production capacity**

Not applicable. There were no other material acquisitions previously disclosed by the Company.

- c. new products and services, indicating:**

- i. description of ongoing research previously published**

Investments in Research, Development and Innovation (RDI) are regulated by ANEEL and comply with the provisions contained in Federal Law 9.991/2000, according to which distribution companies must allocate 0.50% of their net operating revenue (NOR) to Research and Development and 0.50% to Energy Efficiency (EE). For Generation companies (the Group has 05 companies with an obligation to invest in PDI: Geração CIII, Geração Céu Azul, Itapebi, Termopernambuco and Águas da Pedra e Transmissão (the group maintains 17 companies with an obligation to invest in PDI: Afluentes T, Neoenergia Atibaia, Neoenergia Biguaçu, Neoenergia Dourados, EKT 8, Neoenergia Guanabara, Neoenergia Itabapoana, Neoenergia Jalapão, Neoenergia Lagoa dos Patos, Neoenergia Morro do Chapéu, Neoenergia Transmissora 11, Narandiba, Potiguar Sul, Neoenergia Rio Formoso, Neoenergia Santa Luzia, Neoenergia e Sobral and Neoenergia Vale do Itajaí., The referred to Federal Law requires the application of 1% of the Company's revenue exclusively in PDI.

Neoenergia, in addition to complying with this regulatory provision, considers innovation as one of the Group's key value and has ratified its intention to keep its technology park up to dated while maintaining its intention to develop and maintain in its companies the knowledge necessary for the adequate provision of its services and the consolidation of its strategic positioning.

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The annual IDP programs may consist of one or more projects, whether involving cooperation between the companies or not, and, between 2022 and September 30, 2023, proposed in accordance with the instructions set forth in the National Electric Energy Agency's (ANEEL) Research and Development Program Procedures (PROP&D). As of October 1, 2023, programs began to be proposed in accordance with the instructions set forth in the Research, Development and Innovation Program Procedures — PROPDl.

According to the guidelines of the new IDP Program regulations, IDP projects will be evaluated based on Technology Readiness Level (TRL). The TRL comprises a scale ranging from TRL1 to TRL9, and is used to assess the degree of development of a specific technology.

Considering these concepts, the Group's **31** ongoing IDP projects, in the period between 2022 and 2024, which are listed below, refer to technological maturity levels TRL 1 to TRL 5 and are considered research projects:

- PD-2290-0051/2016 – Development of National Technology for Heliothermal Electricity Generation. The project involves the cooperation with the companies Termopernambuco, Itapebi, Baguari I, EAPSA and Teles Pires, in addition to the distributors Neoenergia Coelba, Neoenergia Cosern and Neoenergia Pernambuco. The project aims to implement a pilot plant for heliothermal power generation using a parabolic cylinder and a solar 5.16 MWte field, power block of 0.5 MW and a 3-hour thermal storage system, which will be connected to Santa Efigênia's industrial process, Agropecuária, a partner in this project.
- PD-0043-0516/2016 – Multi-objective Optimization of Distributed Energy Resources aiming at the Sustainability and Reliability of Isolated Microgrids including a Battery Energy Storage System. The project involves cooperation between the companies Neoenergia Pernambuco, Itapebi, Termopernambuco, Teles Pires, Neoenergia Coelba and Neoenergia Cosern. The project aims to develop a methodology for optimizing the management of a hybrid photovoltaic (PV), diesel and energy storage system (SAE) system, based on and validated under a pilot project operating in an isolated region. The pilot project will feature two battery technologies, Li-Ion and Vanadium Flow, operating simultaneously.
- PD-0385-0065/2017 – Photovoltaic Power System connected directly to the Secondary Distribution Network Structure. Development and implementation of a solution for the insertion of distributed generation in the concessionaire's secondary distribution network. The product includes a prototype for supporting photovoltaic modules on distribution grid poles, in addition to electrical/electronic architecture for an alternating current connection, including monitoring of the pilot project installation. The system will be the subject of a study into technical, economic and regulatory impacts of the use of photovoltaic distributed generation sources in the secondary distribution network. Additionally, it aims to study possible ancillary gains such as: the reduction of losses and overloads during peak summer hours and improve voltage profile. Neoenergia Elektro participates without cooperation from other companies in this project.
- PD-0453-0018/2018 - Multicriteria Tool for Analysis of Information and Actions for Dam Safety Plans. The project involves cooperation between the companies Itapebi, EAPSA and Teles Pires. The project aims to develop an innovative georeferenced system for intelligent management of the Dam Safety Plan (PSB), comprising the activation of teams, instrumentation management and a risk analysis for projects and real-time data consistency;
- PD-00047-0083/2018 - Development of Technology for Microgrid Insertion in Isolated Systems. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco and consists of a centralized solar energy system, including batteries and distribution network. The project offers an alternative for meeting the regulatory obligations of the Luz Para Todos (LPT) program and proposed improvements from a technical and regulatory perspective. The implanted microgrid benefits 113 consumer units in the interior of the backlands of Bahia.

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- PD-00047-0082/2019 - Development of Electric Energy Storage Technologies for use in Distribution Network Equipment. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco and aims to develop energy storage technology for use in network equipment in order to extend the service life of energy storage sources (in general, 2 years) by attaching them to network equipment (over 10 years).
- PD-00047-0086/2019 - Development of National Technology for Smart Grids - Measurement Module. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. It is intended to develop a Methodology and build laboratories for the validation of measurement and communication protocol ensuring interoperability for all layers of the OSI model. In the application layer, the Brazilian standard of the DLMS protocol will be developed. In the lower layers, the use of PRIME and WI-SUN protocols is proposed.
- PD-00047-0085/2019 – Mobile Emergency Tower for 69 and 138kV Subtransmission Lines. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. Its objective is to develop a mobile tower on a vehicular platform for 69 and 138kV sub-transmission structures, with a usable height of 16 m and 1500kgf force to be towed by a truck, with CONTRAN approval. Whenever necessary, equipment will be transported by tractor and excavator in areas of difficult access.
- PD-00047-0090/2020 – SMARTF: Simulation and Modeling of the Future Regulatory and Technological Environment. This project involves cooperation between Neoenergia Coelba, Neoenergia Cosern, Neoenergia Pernambuco and Neoenergia Elektro. The project objective is to develop a methodology and computational tool used to define the business strategy of the distributors of the Neoenergia group, considering scenarios involving regulatory trajectory, evolution of networks, consumer behavior, economic models and insertion of distributed energy resources.
- PD-00385-0072/2020 - Strategies for the Procurement of Energy from the Distributor – Proposals for new risk mitigation instruments. This project involves cooperation between Neoenergia Coelba and Neoenergia Elektro. The objective of the project is to create a series of instruments (contracts) aimed at mitigating market risks for electricity distributors. As a by-product, software will be produced for the management of adaptive and resilient energy purchases, ready for the Brazilian market.
- PD-00040-0024/2020 - System of diagnosis, inspection and automatic registration of electrical assets using UAVs. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The objective of the project is to develop a self-charging UAV (Unmanned Aerial Vehicle) with two purposes: distribution and transmission line inspections and remote asset registration. Currently, in the distribution area, the images are collected for analysis by the operator, so that, in a second moment, the defects are analyzed via software. UAVs are applied, especially in the collection of images over long distances. There are also IDP projects linked to ANEEL underway in order to carry out visual inspections on distribution lines. However during these studies, robots were fixed onto the line and/or did not allow 3D image collection.
- PD-00385-0073/2021 – Intelligent System for Washing Isolators within Isolator Washing Distribution Network. This project consists of the development of an intelligent system for washing the insulators of the distribution networks according to the level of pollution. A methodology used to analyze pollution conditions in the 4 types of insulators most used by the concessionaire and define the need for immediate washing will also be developed. Feasibility studies will be carried out aiming at the possibility of applying specific chemicals to assist in the removal of pollutants. The final product will include: (i) A prototype vehicle for washing insulators, including monitoring of relevant quantities to ensure safe operation as leakage current and equipment for automated washing of the isolator, which are to be coupled to the isolated arm; (ii) A portable equipment unit used to measure the need for cleaning, in addition the effectiveness of washing by measuring leakage current; (iii) Feasibility study of formulation of chemical suitable for the removal of

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most common pollutants listed during the project. Neoenergia Elektro participates without cooperation from other companies in this project.

- PD-07711-0001/2021 – Proposal of Regulatory Incentives to Improve the Performance of Hydroelectric Generation through Digital Solutions, using Sensing and Artificial Intelligence Techniques. The project involves cooperation between the companies Teles Pires, Geração Céu Azul and Itapebi. The project aims to propose regulatory instruments to encourage the performance improvement of the operation of existing hydroelectric plants, through the evaluation, with artificial intelligence techniques, of the data provided by sensors installed in hydraulic turbines. It is expected, with the results of the project, an increase in the value of annual power generation and/or reserve capacity.
- PD-00068-0057/2022 – Electricity Sector's Analytical Intelligence System - Transmission Market Segment. This project involves cooperation with Afluentes T and Potiguar Sul, and aims to develop a prototype for an information portal for the electricity transmission sector, which will restructure and integrate the databases currently used by the MME, EPE, ONS and ANEEL, improving the efficiency of the management process and allowing access to certified information by members of society.
- PD-02290-0054/2022 – Local Green Hydrogen Production System through Photovoltaic Solar Energy, and its Application in Electromobility Demands. The project involves cooperation between the companies Termopernambuco, Itapebi, Neoenergia Pernambuco, Neoenergia Elektro and Neoenergia Brasília. The project aims to develop a solution for the production of Green Hydrogen, from photovoltaic solar energy for application in industrial and mobile forklift (vehicle supply).
- PD-08178-0001/2022 – Biotechnological Innovation for Control of the Golden Mussel Population. The project involves cooperation between the companies Geração Céu Azul, Baguari I, Geração CIII and Itapebi. The project aims to develop a methodology for population control of the golden mussel (*Limnoperna fortunei*), through the development of triploid (infertile) organisms of the species, in order to generate a population decline of the species, thus avoiding fouling and clogging in areas and equipment of the plant.
- PD-00043-0122/2022 – Development of an Artificial Intelligence system used to identify non-compliance in the field and use of PPEs by images. The objective of the project is to develop a system with artificial intelligence to identify actions and non-compliance with inappropriate actions by field teams, such as non-use or inappropriate use of personal protective equipment (PPE), as well as performing incorrect procedures. The project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Cosern, Neoenergia Pernambuco, Neoenergia Elektro and Neoenergia Brasília.
- PD-0385-0074/2022 – Forecast for up to 10 years of maximum temperature and thermal sensation for the energy planning of Neoenergia's distributors. This project consists of the development of an algorithm and computational application to predict the evolution of air temperature and thermal sensation, using the results of numerical models of the climate system, combined with machine learning techniques for more assertive projections of the market for Neoenergia's distributed energy. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.
- PD-00047-0093/2022 - Sustainable and eco-efficient solutions for the coexistence of the Lear's macaw (*Anodorhynchus leari*) with the electricity grid. Its objective is the development with innovative application of sustainable and eco-efficient solutions for the coexistence of the Lear's Macaw with the Neoenergia Coelba electric distribution network. The Lear's macaw is an endemic species in Bahia's semi-arid Caatinga that is threatened with extinction. This species has been undergoing electroplating in the wiring, as the birds use the distribution networks as perches. It is in the municipality of Euclides da Cunha-BA that the highest number of deaths of the species is recorded, which is important for maintaining the balance of the local ecosystem, as well as a natural, cultural and social wealth of the region. Therefore, it is necessary to adopt preservation measures on the population of this species, before the impact becomes irreversible. Such measures must not be restricted to technological solutions aimed at the distribution network, but should rather involve cultural and

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social aspects and educational opportunities among the community, increasing their chances of success and perpetuity. Neoenergia Coelba participates in this project without members.

- PD-00063-3078/2022 - Review and Improvement of the Methodologies for Defining the Regulatory Limits for DEC and FEC. This project proposes alternative methodologies for defining collective limits of continuity indicators, including improvements that result in the definition of regulatory limits consistent with the different realities observed by the distributors within their concession area. Neoenergia Elektro and Neoenergia Brasília are participating in this project as a cooperative company, together with other companies in the electricity sector, and are the representatives of the Neoenergia Group in the project.
- PD-06296-0001/2023 – Spatial-Temporal Life Cycle Assessment in Electricity Generation and Storage in Brazil: A Socio-Environmental and Energy Approach. The project aims to develop a methodology for spatial/temporal life cycle assessment of electric power generation systems, according to a social and environmental and energy approach. In addition, the project intends to develop a computational tool to support decisions on generation expansion in Brazil. EAPSA is a proponent of this project.
- PD-05160-1806/2018 - Intelligent Platform for Inspection and Diagnostics Using Multispectral Aerial Imaging applied in maintenance of distribution lines. The project consists of the development of a software platform responsible for implementing methodologies and tools to support the inspection of electrical power system assets, using unmanned aerial vehicles (UAVs) for structured image acquisition and computer vision techniques to identify and characterize occurrences arising from inspections. Neoenergia Brasília is a proponent of this project.
- PD-05160-1902/2019 - Integrated Automation Platform for Complete Simulation of Digital Substations with a Focus on Interoperability and Cybersecurity. This project, the proponent of which is Neoenergia Brasília, is aimed at development of an integrated automation platform that allows for the complete simulation of a substation, including configuration of the information that travels along station and process buses, in order to carry out interoperability tests between equipment, integrations between equipment and systems, cybersecurity tests, in addition to tests of control and protection logics comprising substations' automation system.
- PD-05160-1903/2019 - Development of an integrated system for evaluating energy-related results in projects under ANEEL's Energy Efficiency program (Siage System). This project, the proponent of which is Neoenergia Brasília, seeks to develop an integrated hardware and software system for validation and inspection of the results obtained in the Measurement and Verification (M&V) stages of projects under ANEEL's Energy Efficiency Program (PEE). The project will develop low-cost modules for measuring electrical variables, as well as a cloud computing system that aggregates the statistical concepts widely used for the M&V process and allows remote and real-time monitoring.
- PD-05160-1904/2019 - AINO Software – Monitoring System for Internal Pathologies in Earth Dams and Rockfill Based on Artificial Intelligence and Internet of Things: Paranoá-DF Dam Case Study – Neoenergia Brasília is a proponent of this project, which aims to develop an online seismic monitoring system for earth and rockfill dams. The system is based on the joint use of seismic sensors, artificial intelligence tools and an Internet of Things platform.
- PD-05160-1707/2017 – Automation System for CEB Underground Distribution Network for Insertion of Distributed Generation, as a Tool for Expanding Installed Network and Increasing Efficiency in Asset Management. This project aims to design and test an effective tool to assist the concessionaire's operation and maintenance teams, which allows for the mapping of demand, quantification of areas more or less loaded with distributed generation (DG) through online data measurement and the solution of issues present in the underground distribution network due to the impacts of DGs. Neoenergia Brasília is a proponent of this project.

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- PD-05160-1802/2019 - Environmental management and control required by Brazilian legislation, electrical equipment in operation in the Neoenergia Brasília system using synthetic oils containing PCBs or contaminated oils. Proposed by Neoenergia Brasília, this project is aimed at the development of a computer system used for the management, monitoring and control of the population of equipment using synthetic oils containing PCBs or contaminated mineral/vegetable oils.
- PD-00063-3088/2022 - Pilot Project for the Governance of Tariff Sandboxes. This project will monitor the execution and perform a technical evaluation of tariff subprojects and aims to experiment with unconventional tariff models undertaken by distributors through the ANEEL PDI program. Neoenergia Brasília and Neoenergia Coelba are participating in this project as cooperative companies, together with companies from other economic groups in the electricity sector.
- PD-07284-0002/2020 - Mixed Footing/Tie Rods Foundation Systems and Helical Piles used in Electric Power Transmission Structures. The project, developed cooperatively between the companies Neoenergia Brasília, Afluente T, Atibaia, Biguaçu, Dourados, Jalapão, Narandiba, Santa Luzia and Sobral, involves the development of pilot models for new Transmission Line foundations, from 88 kV to 500 kV. Two systems were developed: one consisting of a reinforced concrete footing and tie rods anchored in the ground; and another consisting of helical piles, both and not injected, crowned with a metal grid or precast block.
- PD-02290-0055/2024 – Tokenization of Environmental Assets in the Electric Sector and Commercialization of Renewable Electric Generation Certificates. Termopernambuco is the project's sole proponent and aims to develop a blockchain platform for trading tokenized environmental assets. The project comprises smart contracts for market operation, registration, dashboards, interfaces with the I-REC services infrastructure, and virtual wallets for buying and selling tokens and monitoring the market.
- PD-06296-0001/2023 - Spatial-temporal life cycle assessment in the generation and storage of electricity in Brazil: a social and environmental and energy-based approach. EAPSA is the project's sole proponent and aims to develop a methodology for spatial/temporal life cycle assessment of electric power generation systems, according to a social and environmental and energy-based approach. Secondary products include: carrying out a comparative study of these systems, based on the above-mentioned methodology. In addition, the project intends to develop a computational tool to support decisions on generation expansion in Brazil.

In 2022, **12** projects were finalized: **(i)** PD-2290-0051/2016 – Development of National Technology for Heliothermal Electricity Generation; **(ii)** PD-0043-0516/2016 – Multi-objective Optimization of Distributed Energy Resources aiming at Sustainability and Reliability in Isolated Microgrids including Battery Energy Storage Systems; **(iii)** PD-0385-0065/2017 – Photovoltaic System connected directly to the Secondary Distribution Network Structure; **(iv)** PD-00047-0082/2019 - Development of Electricity Storage Technologies for use in Distribution Network Equipment; **(v)** PD-00047-0085/2019 – Mobile Emergency Tower for 69 and 138kV Subtransmission Lines; **(vi)** PD- 00047-0090/2020 - SMARTF: Simulation and Modeling of the Future Regulatory and Technological Environment; and **(vii)** PD-00385-0072/2020 - Strategies for the Procurement of Energy from the Distributor – Proposals for new risk mitigation instruments; **(viii)** PD-05160-1806/2018 - Intelligent Platform for Inspection and Diagnostics through Multispectral Aerial Images applied in maintenance of distribution lines; **(ix)** PD- 05160-1903/2019 - Development of an integrated system for the evaluation of energy-related results in projects under the ANEEL Energy Efficiency program (**Siage System**); **(x)** PD-05160-1707/2017 - Automation System for CEB Underground Distribution Network for Insertion of Distributed Generation, as an Installed Network Expansion Tool and Increased Asset Management Efficiency; **(xi)** PD-05160-1802/2019 - Environmental management and control required by Brazilian legislation, electrical equipment in operation in the Neoenergia Brasília system using synthetic oils containing PCBs or contaminated oils; **(xii)** PD-05160-1904/2019 - Monitoring System for Internal Pathologies in Earth Dams and Rockfill Based on Artificial Intelligence and Internet of Things: Paranoá-DF Dam Case Study.

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In 2023, **2** projects were finalized: **(i)** PD-00047-0083/2018 – Development of Technology for Microgrid Insertion in Isolated Systems; **(ii)** PD-0453-0018/2018 - Multicriteria Tool for Analysis of Information and Actions for Dam Safety Plans.

In 2024, **3** projects were finalized: **(i)** PD-00047-0086/2019 – GODEL - Development of National Smart Grid Technology - Measurement Module; **(ii)** PD-00040-0024/2020 – Automatic diagnostics, inspection and registration system for electrical assets using UAVs; **(iii)** PD-00063-3078/2022 - Review and Improvement of Methodologies for Defining the Regulatory Limits for DEC and FEC.

There are currently **14** projects are underway at Neoenergia: **(i)** PD-00385-0073/2021 – Intelligent System for Washing Insulators in Isolator Washing Distribution Network; **(ii)** PD-02290-0054/2022 – Local Green Hydrogen Production System using Photovoltaic Energy, and its Application in Cooling Demands at the Thermopernambuco TPP and Electromobility; **(iii)** PD-08178-0001/2022 – Biotechnological Innovation for Control of the Golden Mussel Population; **(iv)** PD-00043-0122/2022 – Development of Artificial Intelligence system for identification of non-compliance in the field and use of PPEs by images; **(v)** PD-0385-0074/2022 – Forecast for up to 10 years of maximum temperature and thermal sensation for the energy planning of Neoenergia distributors; **(vi)** PD-00047- 0093/2022 - Sustainable and eco-efficient solutions for coexistence of the Blue Macaw (*Anodorhynchus leari*) with the electric network; **(vii)** PD-06296-0001/2023 – Spatial Life Cycle Assessment in Electricity Generation and Storage in Brazil: A Social and environmental and Energy-Based Approach. **(viii)** PD-05160- 1902/2019 - Integrated Automation Platform for Complete Simulation of Digital Substations with a Focus on Interoperability and Cyber Security. **(ix)** PD-07284-0002/2020 - Systems for Mixed Footing/Tie Rod Foundations and Helical Piles used in Electricity Transmission Structures; **(x)** PD-00063-3088/2022 - Pilot Project for the Governance of Tariff Sandboxes; **(xi)** PD-00068-0057/2022 – Analytical Intelligence System in the Electricity Sector - Transmission Monitoring; **(xii)** PD-02290-0055/2024 – Tokenization of Environmental Assets in the Electricity Sector and Commercialization of Renewable Electric Generation Certificates; **(xiii)** PD-07711-0001/2021 – Proposal of Regulatory Incentives to Improve the Performance of Hydropower Generation through Digital Solutions, using Sensing and Artificial Intelligence Techniques; and **(xiv)** PD-06296-0001/2023 - Life cycle spatial evaluation in the generation and storage of electricity in Brazil: a social/environmental and energy-based approach.

ii. total amounts spent by the issuer on the development of new products or services

The total amounts invested by the Company's companies in PDI projects, referring to the technological maturity levels TRL 1 to TRL 5, added to the resources allocated to the management of the PDI Program, corresponded to the values described in the table below:

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COMPANY	2022	2023	2024
COSERN	R\$ 2,168	R\$ 2,031	R\$ 1,651
PERNAMBUCO	R\$ 380	R\$ 3,862	R\$ 3,837
COELBA	R\$ 7,040	R\$ 4,626	R\$ 5,373
ELEKTRO	R\$ 6,343	R\$ 8,381	R\$ 2,094
BRASÍLIA	R\$ 2,115	R\$ 444	R\$ 2,187
Itapebi	R\$ 1,220	R\$ 1,579	R\$ 759
Thermope	R\$ 18	R\$ 12	R\$ 977
Geração CIII	R\$ -	R\$ 275	R\$ 193
Geração Céu Azul	R\$ 314	R\$ 1,032	R\$ 765
Afluentes T	R\$ 23	R\$ 371	R\$ 84
Narandiba	R\$ 5	R\$ 63	R\$ 57
Potiguar Sul	R\$ 17	R\$ 185	R\$ 43
Atibaia	R\$ -	R\$ 51	R\$ 127
Biguaçu	R\$ -	R\$ 17	R\$ 71
Dourados	R\$ -	R\$ 147	R\$ 392
EAPSA	R\$ 648	R\$ 350	R\$ 1,854
Jalapão	R\$ -	R\$ 360	R\$ 318
Santa Luzia	R\$ -	R\$ 61	R\$ 271
Sobral	R\$ -	R\$ 42	R\$ 24

Amounts expressed in thousands of reals – R\$

iii. projects under development already disclosed

During the development of projects at the Company, which generate new products and services, projects under the PDI program that belong to more advanced stages on the technological maturity scale, classified between TRL 6 and TRL 9, are also included.

As a result, during the period between 2022 and 2024, the Company developed the **18** projects described below:

- PD-00040-0023/2018 - Pioneer Lot of Electricity Meter Measurements without Interruption in Supply. Two previous ANEEL PDI projects were carried out in the experimental development and pilot phases, which demonstrated the technical feasibility and practical implementation of equipment capable of measuring electric energy meters in the field, without the need to interrupt the consumer's energy supply. This project therefore intends to continue moving forward within the innovation chain, testing the equipment developed as a pilot on a larger scale, with teams in the field. In this project, it is foreseen the presence of the industry that will allow the final product to be developed with market characteristics, including the economic viability for serial production and commercialization. The distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco participate in this project.
- PD-00385-0071/2019 - Development of Tree Pruning Equipment near Distribution Networks up to 46 kV with Remote Control. The project consists of the development of a pruning tool coupled to a hydraulic arm that allows for the robotic pruning of trees near energized networks, as well as through remote operation. The project's main aim is to reduce the risks involved in the traditional pruning methodology in which a live line truck is used and the utility arborist manually operates pruning tools from inside the aerial life basket. The equipment developed will minimize risks to the operator, as well as the risk of fallen branches within the network. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.
- PD-00047-0084-2019 - Pioneer Lot of Equipment for Identification and Registration of Electricity Distribution Network Equipment. Projects PD-0047-008/2006, PD-0077-0027/2009 and PD-0047- 0067/2012 created a solution to optimize the management of the concessionaire's assets. Currently, there is an intensive use of paper documents in logistics processes. Generally, these documents are completed by hand, subject to illegible spelling and errors. These documents are word processed, increasing the probability of the propagation

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of incorrect information, as there is no analysis of the data during entry of information in the registration base. The physical-accounting adherence of the registration base is essential for the concessionaire, since it is decisive for the tariff adjustment promoted by Aneel. The solution will be enhanced, allowing for its full adoption, including the integration of the software systems developed into the company's corporate system. Adjustments will be made to IT requirements and the migration of forms to the smartphone platform using the Android operating system. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.

- PD-00385-0070/2019 - Neoenergia Customer Experience Digital Transformation. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The project aims to transform the Neoenergia customer experience, offering more efficient and personalized digital channels to improve the performance of customer service indicators and make human and digital service more efficient. The redesign of the various customer profiles in the digital age will be carried out, in addition to the development and applications of new digital solutions to meet current and future needs.
- PD-00043-0119/2019 - Smart antennas – Pilot Units. During the previous research project, a switched Intelligent Antenna System with Pilot application was developed at the Gravatá/PE Substation, in which three remote-controlled repeater switches were located in a "shadow region", within a 180° sector, with a radius of 10 km, relative to the Gravatá substation. The current Project seeks to expand the intelligent antenna system, previously developed and tested to 360° coverage. This would allow communication between the IOC and any recloser switch located within a circle with a radius of 15 km, so that it can replace the existing classic communication system, and enter permanent operation. This technology can be applied to any substation that uses a radio link. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco.
- PD-00043-0087/2019- Environmentally Sustainable Applications of Electric Mobility for the island of Fernando de Noronha. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern, Neoenergia Pernambuco and Termopernambuco, and aims to develop Electric Mobility in a sustainable manner in Fernando de Noronha using solutions and business models for tourism, public services and Celpe's management operations, with potential for reproducibility in other environments and involvement of companies and local entities. It also aims to develop technological solutions to support electric vehicles and the optimization of renewable resources and establish a development *roadmap*.
- PD-00047-0087/2019 - Creation of Green Corridor in the Northeast and Urban Charging Stations for Performance Evaluation of Hybrid and Electric Vehicles. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern, Neoenergia Pernambuco, Termopernambuco. The project provides for the creation of a green corridor in the Northeast (stretch between Salvador-BA and Natal-RN), containing 11 highway charging stations (50kW) and 6 more stations installed in urban shopping malls (22kW). The project aims to evaluate a new business model for companies in the electricity sector.
- PD-00385-0069/2019 - Development of Electric Truck for Maintenance of Power Distribution Networks. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The project's main product is an electric truck used in the maintenance of distribution networks and the development of a system for the management of vehicle recharge opportunity in the concessionaire's own low-voltage network.
- PD-00047-0088/2019 – GODEL - Intelligent Sensor for 69kV Electrical Networks. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco, and aims to develop a pilot 69kV in-line smart sensor. The relevance of a 69kV online smart sensor hinges on its rapid locating of the fault, as well as permanent online monitoring of main electrical quantities. Using this information, it is possible to immediately obtain the location of the fault and, based on historical data on the behavior of the line, perform predictive analyses aiming at potential problems of overloads and consequent instabilities of the line. Information can also be processed by an Analytics system.

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- PD-00047-0089/2019 – GODEL - Power quality meter pilot unit with continuous oscillography and real-time fault location system. This project is being developed by Neoenergia Coelba, which intends to invest in the production and testing of the electricity quality meter developed in the experimental phase. There are currently no specific established methods for compression that allow for the storage of three-phase circuit oscillographs over several days, or even months, in memories currently available on the market. Thus, the development of such methods is already innovative in itself. The electric power quality meter with continuous oscillography function is not currently produced in Brazil, and such technology is still incipient within Brazilian industry.
- PD-00043-0121/2020 - Grounding Resistance Measurement System in Substations Using Current Injection Source. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern and Neoenergia Pernambuco. The objective of the project is to develop a pioneering lot for a current source designed to measure resistance of the grounding mesh in an energized, battery-powered SS and follow international safety standards IEC 61010-1, CAT IV and NBR 15749 measurement methodologies. Equipment will be remotely controlled via tablet on a Wi-Fi network.
- PD-00047-0091/2021 – GODEL - Measurement data concentrator pilot unit – Multilink. This project involves cooperation between the distributors Neoenergia Coelba, Neoenergia Brasília, Neoenergia Elektro and Neoenergia Pernambuco. The concept of smart grids foresees the use of telecommunications and information technology solutions to make the electrical system more efficient, reliable and sustainable. Monitoring of the data generated by devices in the field will be increasingly reliable and resilient the greater the use of multiple means of communication, such as point-to-point and mesh radios, cellular modems, satellite modems and fiber optic modems, which will provide redundancy in communication and allow the best medium for each specific case to be chosen. Within this context, the objective of this project is to expand the development of the Multilink Concentrator, originally created under the PD-00047- 0080/2017 project, which created the solution that will integrate these means of communication into a single piece of equipment. Equipment must optimize the operation, installation and maintenance logistics within the distribution network, simplifying processes and reducing implementation and maintenance costs.
- PD-00047-0092/2022 - Mobile Emergency Tower Pilot Unit for 69 and 138kV Lines. The project's objective is to develop the Pilot Unit for the Mobile Emergency Tower on a vehicular platform for 69 and/or 138kV structures (suspension and/or anchoring). In addition, a prototype for removable domestic anchors and improvement of methodology for the use of mobile emergency towers in subtransmission networks will be developed. Maintenance activities in sub-transmission lines have as difficulty the execution time due to the size of the equipment involved, in addition to the difficulty of access to the locations of the occurrence. In this manner, the Tower will allow for greater mobility and agility in relation to conventional operation by facilitating the approximation to the sub-transmission lines, in addition to the assembly and raising occurring through systems controlled by an operator, exempting the activity of manual assembly and providing gains in service time. This new mobile tower model also gains in load capacity and structure type, expanding its applicability. Mobile towers can also be applied in construction works for new lines, replacing the implementation of provisional conventional structures, reducing material and labor costs and optimizing working time. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern, Neoenergia Brasília and Neoenergia Pernambuco.
- PD-00047-0094/2022 - Proximity sensor used to mitigate accidents caused by excessive proximity to the phases of substations and 69 kV networks, in live to potential line work. It is intended to develop a system of sensors (electric field, proximity and/or leakage current) to be installed in the live line truck to mitigate accidents. With the growing demand of the electrical system and the increasing performance requirements of the system, maintenance tends to be carried out with the system energized, thus increasing the risk of maintenance activities. As a result, live line maintenance activities, which were previously carried out mostly on transmission lines, now tend to also be carried out in substations, which are subject to greater working space restrictions. Procedures must therefore be better evaluated in order to mitigate risks to the lives of workers. Only Neoenergia Coelba participates in this project.

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- PD-00047-0095/2023 - Optimized Allocation of Serial head Saturated Reactors in Multi-Stream Distribution Networks for Voltage Regulation. This project's product will result in the construction and optimized installation of pilot Saturated Core Reactor (RNS) equipment in a 34.5 kV Neoenergia Coelba distribution network, aiming to meet the appropriate supply standards. Compliance with quality standards will lead to the improvement of the technical/commercial relationship with its consumers, minimizing conflicts between the parties and possible consequences on the operation and useful life of network components and consumer units.
- PD-00047 -0096/2024 - Neoenergia Works Optimization Program. The project aims to develop a solution based on optimization algorithms for the planning and routing of Neoenergia's distribution works portfolio to maximize the return on invested capital, while also considering other metrics of interest; Allow for the generation of scenarios for the annual planning of works and portfolio replanning throughout the year; Automate and contribute data intelligence to the works scheduling process.
- PD-00047-0097/2024 - Pioneer Lot under 69kV Intelligent Sensor Project. The project aims to develop a 69kV Power Grid Monitoring System consisting of Sensors and respective Concentrator Units and Communication Servers containing management, storage and analysis software. The electricity company benefits from a real-time diagnostics system for shutdowns and instabilities in the network. The 69kV Intelligent Sensor can be commercialized both in Brazil and foreign markets. There is also the potential for application in the measurement of losses in circuit with category A3 customers. The project involves cooperation between Neoenergia Coelba, Neoenergia Elektro, Neoenergia Cosern, Neoenergia Brasília and Neoenergia Pernambuco.PD-00390-1098/2024 - Best Practices for the Distribution Market Segment in the Face of Extreme Weather Events. This project studies the best practices adopted in the electricity sector around the world to manage severe weather events, from the perspective of operational and infrastructure resilience. Its scope includes research and proposed resilience indicators, preparation of a team sharing guide, as well as the use of technologies for climate monitoring. Neoenergia Brasília and Neoenergia Coelba are participating in this project as cooperative companies, together with companies from other economic groups in the electricity sector.
- PD-05160-1803/2018 – Hermetic, Pressurized, Automated and Isolated Underground Substations. This project seeks to design, prototype, implement and evaluate a new fully automated and tele-supervised underground substation model on site. The substations hermetic, isolated and pressurized structure allows for a reduction in the cost of the equipment installed inside, greater agility for field deployment, in addition to offering a modern automation and communication infrastructure capable of monitoring the underground substation's main electrical and physical parameters with a high level of reliability, durability and safety. Neoenergia Brasília is a proponent of this project.

In 2022, **3** projects were finalized: **(i)** PD-00040-0023/2018 - Pioneer Lot of the Electricity Meter Measurement Device without Supply Interruption; **(ii)** PD-00047-0084-2019 - Pioneer Lot of Equipment Used in the Identification and Registration of Electricity Distribution Network Equipment; and **(iii)** PD-00047- 0088/2019 - GODEL - Pilot Intelligent Sensor Unit for 69kV Electric Networks.

In 2023, **2** projects were finalized: **(i)** PD-00043-0119/2019 - Smart antennas – Pilot Unit; and **(ii)** PD-05160-1803/2018 - Hermetic, Pressurized, Automated and Isolated Underground Substations.

In 2024, **8** projects were finalized: **(i)** PD-00047-0087/2019 – Creation of a green corridor in Brazil's Northeast and urban charging stations to evaluate the performance of hybrid and electric vehicles; **(ii)** PD-00043-0087/2019 – Environmentally Sustainable Electric Mobility Applications for the island of Fernando de Noronha; **(iii)** PD-00385-0069/2019 – Development of Electric Truck for Maintenance of Power Distribution Networks; **(iv)** PD-00047-0089/2019 – GODEL - Power quality meter pilot unit with continuous oscillography and real-time defect location system; **(v)** PD-00043-0121/2020 - Grounding Resistance Measurement System in Substations Using Current Injection Source.

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(vi) PD-00047-0094/2022 - Proximity sensor used to mitigate accidents caused by excessive proximity to the phases of substations and 69 kV networks, in live to potential line work; and (vii) PD-00385- 0070/2019 – Digital Transformation of the Customer Experience (viii) PD-00385-0071/2019 – Development of Tree Pruning Equipment in Distribution Networks up to 46 kV with remote control;

There are currently 6 projects are in progress at the Company: (i) PD-00047-0092/2021 – Pilot Mobile Emergency Tower Unit for 69 and 138kV Lines; (ii) PD-00047-0091/2021– GODEL - Pilot Unit for measurement data concentrator – Multilink; (iii) PD-00047-0095/2023- Optimized Allocation of Pilot Saturated Reactor Units in Multi-Stream Distribution Networks for Voltage Regulation; (iv) PD-00047- 0096/2024 - Optimization of the Neoenergia Works Program and; (v) PD-00047-0097/2024 - Pioneer Lot for the 69kV Intelligent Sensor Project; and (vi) PD-00390-1098/2024 - Best Practices for the Distribution Market Segment in the Face of Extreme Climate Events.

iv. total amounts spent by the issuer on the development of new products or services

The total amounts invested by the Company's subsidiaries in research and development projects, between TRL 6 and TRL 9, added to the resources allocated to the management of the PDI Program, corresponded to the following amounts:

COMPANY	2022	2023	2024
COSERN	R\$ 7,365	R\$ 4,982	R\$ 6,975
PERNAMBUCO	R\$ 17,407	R\$ 11,457	R\$ 13,868
COELBA	R\$ 15,710	R\$ 16,312	R\$ 12,825
ELEKTRO	R\$ 16,170	R\$ 15,150	R\$ 18,342
BRASÍLIA	R\$ 751	R\$ 4,558	R\$ 667
Itapebi	R\$ -	R\$ -	R\$ -
Thermope	R\$ 1,169	R\$ 683	R\$ 861
Geração CIII	R\$ -	R\$ -	R\$ -
Geração Céu Azul	R\$ -	R\$ -	R\$ -
Afluenta T	R\$ -	R\$ -	R\$ -
Narandiba	R\$ -	R\$ -	R\$ -
Potiguar Sul	R\$ -	R\$ -	R\$ -
Atibaia	R\$ -	R\$ -	R\$ -
Biguaçu	R\$ -	R\$ -	R\$ -
Dourados	R\$ -	R\$ -	R\$ -
EAPSA	R\$ -	R\$ -	R\$ -
Jalapão	R\$ -	R\$ -	R\$ -
Santa Luzia	R\$ -	R\$ -	R\$ -
Sobral	R\$ -	R\$ -	R\$ -

Amounts expressed in thousands of
reals – R\$.

c. opportunities inserted in the issuer's business plan for ESG-related issues

In 2024, Neoenergia, the issuer's parent company, maintained its ESG commitment through 30 targets to be achieved in 2025 and 2030 that were previously approved by the Board of Directors. Targets consider the topics evaluated as being relevant for sustainable management and commitment to the SDGs, highlighting the contribution to the fulfillment of the social dividends generated by business activity.

The execution of the ESG+F strategy revolves around three pillars, reinforcing that the themes be integrated into the group's strategy and business model:

2.10 Business plans

- ✓ Environmental performance, the fight against climate change and the preservation and recovery of biodiversity, through environmental policies;
- ✓ Social commitment, which is manifested in social policies;
- ✓ Corporate governance standards and policies.

Neoenergia has linked its business strategy and sustainability to the UN's SDGs since its definition, focusing its efforts on SDGs in which its contribution is most relevant: providing clean and affordable energy (goal 7); and global action against climate change (goal 13). Neoenergia is also committed to other SDGs related to strategic themes that directly contribute to the sustainable management of business: drinking water and sanitation (SDG 6), industry, innovation and infrastructure (SDG 9), terrestrial life (SDG 15) and partnerships and means of implementation (SDG 17). The company has been a signatory to the ten principles of the Global Compact since 2007, with a performance based on respect for human rights, labor rights, environmental preservation and the fight against corruption.

The initiatives follow Neoenergia's General Sustainable Development Policy, which determines the general principles and bases that should govern the sustainability strategy. The company therefore seeks to ensure that all corporate and business activities are committed to such goals and promote the creation of sustainable value for all stakeholders (customers, shareholders, employees, suppliers, regulators, governments and communities impacted by its business activities), providing an equitable return to those who contribute to the success of its project.

Consistent with its sustainable business model, Neoenergia has positioned itself as one of the leading and pioneering business groups in Brazil in terms of ESG financing. These efforts involve three objectives (i) aligning the Company's financial strategy with its purpose, values and investment strategy, (ii) optimizing the cost of its debt and (iii) diversifying the Company's sources of financing, transforming sustainability into both a means and an end through its financial strength.

In line with these objectives, and given the global trend toward energy transition, with increased demand for clean energy, and the carbon market in the process of global regulation and incentives for products and services with a low carbon footprint, the company seeks to play a leading role in this movement, strengthening and expanding the renewable energy segment (wind and solar).

We continue to work as part of strategic partnerships in order to foster new technologies, decarbonization and clean industrial solutions. We have signed memoranda of understanding with companies and state governments to develop green hydrogen and offshore wind projects in the medium and long term, and we have actively participated in the construction of the regulation of these energy solutions in the country.

In addition to the efforts made towards the execution of sustainable projects, Neoenergia has reformulated its Governance and Sustainability System around ESG+F (environmental, social and governance + financial) criteria and remains attentive to financial opportunities in this area.

By the end of 2024, the Neoenergia Group had already issued a total of more than 40 green bonds in the total amount of approximately R\$25 billion, which are intended to be used in financing renewable, transmission, distribution or ESG-linked projects. Additionally, an additional R\$1.6 billion of Revolving Credit Facility was certified as ESG.

2.11 Other factors that significantly influenced operational performance

2.11 - Comment on other factors that significantly influenced operating performance and that have not been identified or commented on in the other items of this section.

2024 Fiscal Year

For the year ended December 31, 2024, there were no other factors that materially influenced operating performance and that have not been identified or commented on in the other items of this section.

2023 Fiscal Year

For the year ended December 31, 2023, there were no other factors that materially influenced operating performance and that have not been identified or commented on in the other items of this section.

2022 Fiscal Year

In 2022, we adopted hybrid work as an option for employees who carry out activities compatible with this model. Our experience during the Covid-19 pandemic showed us that with this possibility it is possible to add quality of life to the teams, without loss of productivity, in addition to aligning Neoenergia with the reality of the labor market.

3.1 Disclosed projections and

3.1. Projections should identify:

- a. purpose of the projection;
- b. projected period and the validity period of the projection;
- c. assumptions of the projection, indicating which may be influenced by the issuer's management and which are beyond its control;
- d. values of the indicators that are the purpose of the forecast.

Not applicable, since, in compliance with the provisions of CIRCULAR/ANNUAL LETTER - CVM/SEP, the disclosure of projections and estimates by the issuer is optional under the terms of article 21 of CVM Instruction No. 80/22.

3.2 Monitoring of projections

3.2 - Monitoring and changes to the projections disclosed

Not applicable, since, in compliance with the provisions of CIRCULAR/ANNUAL LETTER - CVM/SEP, the disclosure of projections and estimates by the issuer is optional under the terms of article 21 of CVM Instruction No. 80/22.

4.1 Description of risk factors

4.1. Describe the risk factors with effective potential to influence the investment decision, observing the categories below and, within them, the decreasing order of relevance

The investment in the securities issued by the Company involves exposure to certain risks. Before making any investment decision in any securities issued by the Company, potential investors should carefully analyze all the information contained in this Reference Form, the risks mentioned below, the Company's financial statements and respective explanatory notes. The Company's business, financial condition, results of operations, cash flow, liquidity and/or future business may be adversely affected by any of the risk factors described below. The market price of the securities issued by the Company may decrease due to any of these and/or other risk factors, in which case potential investors may lose a substantial part, or even the entirety of their investment in the securities issued by the Company. The risks described below include those that the Company knows and believes that, as of the date this Reference Form was issued, may have an adverse effect. Furthermore, additional risks not currently known to the Company or that the Company considers irrelevant may also have an adverse effect.

For the purposes of this section "4. Risk Factors", unless expressly stated otherwise or if the context so requires, the mention of the fact that a risk, uncertainty or problem may cause or have or will cause or will have an "adverse effect" or "negative effect" for the Company, or similar expressions, means that such risk, uncertainty or problem may cause a material adverse effect on the Company's business, financial situation, results of operations, cash flow, liquidity, reputation and/or future business, as well as on the price of the securities issued by the Company. Similar expressions included in this section "4. Risk Factors" must be understood in this context.

Furthermore, notwithstanding the subdivision of this section "4. Risk Factors", certain risk factors that are in a sub-item may also apply to other sub-items in the same section.

a. issuer

The Company's business requires high levels of investment, which may be affected by restrictions on the availability of credit, leverage and frustration of the generation of operating cash flow.

The Company's business requires a large volume of investments. In order to obtain the appropriate funds for its activities, the Company seeks to obtain financing from national and foreign financial and development institutions.

The ability to continue to obtain financing or obtain financing on favorable terms depends on several factors, such as the level of indebtedness of the Company, leverage, market conditions, laws and regulations applicable to business, technical and operational capacity to fully execute the business strategy, among others. Among the effects that may negatively impact the availability of credit and the change in the rates practiced, the possible deterioration of the Brazilian and world economy and political instability stand out.

As a result, there is no way to guarantee that the Company will have the financial resources need to complete its investment program, which may adversely and materially affect operations, perception of interest groups and business development.

Failure by the Company or its subsidiaries to comply with obligations assumed in financial contracts may result in the early maturity of its debts.

Financial contracts and financing of the Company and its subsidiaries establish several obligations to maintain leverage ratios, integrity and anti-corruption requirements, capitalization, debt coverage, maintenance of shareholding composition and social/environmental obligations and compliance with the Company's ESG+F goals. Any breach of such contractual obligations by the Company or its subsidiaries may result in early maturity of its debts and/or the acceleration of remaining debts of the Company and/or its subsidiaries, including due to the exercise of any cross default or cross acceleration clauses, which may negatively impact the Company's results. Additionally, associated with the achievement of financial covenants, there are restrictions on the distribution of dividends.

For the Company's ESG+F Financing, targets already published to the market are linked to 2025 and 2030. The achievement of these targets depend on the Company's performance to meet the KPIs and contractual

4.1 Description of risk factors

obligations of sustainable financing, specifically related to socio-environmental objectives. If such defined objectives are not achieved, the Company will be exposed to possible penalties in cases of non-compliance, such as the withdrawal of the Green Debentures marking from the Brazilian Stock Exchange "B3", the possibility of early maturity of debts and/or risk of greenwashing or carewashing.

Additionally, non-compliance with financial *covenants* may restrict the Company's access to new lines of credit or refinancing liabilities, increase its cost of indebtedness and affect its capital structure. If these restrictions occur, the Company may be negatively impacted in terms of financial flexibility, investments and the performance of its activities, in addition to potentially affecting the distribution of dividends.

The restrictions provided for in financial contracts at the Company and its subsidiaries may limit its general ability to obtain financing for working capital, investments and other corporate activities, as well as may limit the Company's flexibility in planning or reacting to changes in its business and in the sectors in which it operates. This fact may have a material adverse effect on the financial situation, impacting the Company's operations.

The Company and its subsidiaries are parties to various administrative, judicial and arbitration proceedings that, if decided contrary to the Company and its subsidiaries, may have a negative impact on its results and financial condition.

The Company and its subsidiaries are parties to several administrative, judicial and arbitration proceedings, of a labor, civil, tax, regulatory, land and environmental-related nature arising from the regular exercise of its activities. It is not possible to guarantee that these administrative and judicial proceedings will be decided in favor of the Company.

Provisions are established in relation to cases in which the probability of loss has been classified by external lawyers and the legal department as "probable". If actions involving a substantial amount in relation to which the Company does not have any provision or has a provision significantly lower than the amount of the loss in question, are decided, definitively, unfavorably, the Company may have a material adverse effect on its results. In addition to accounting provisions related to lawsuits that impact results, the Company may be compelled to make in court deposits or provide other types of guarantees under these proceedings, which may adversely and simultaneously affect the Company's liquidity and financial conditions.

The Company may be substantially affected by violations of its Code of Ethics, the Brazilian Anti-Corruption Act and similar anti-corruption laws, as well as violations of the Antitrust Act.

Failure by the Company's officers, directors and employees, as well as subsidiaries, parent companies, affiliates in a joint and several manner, or by third parties acting on their behalf or benefit, in complying with the provisions of the Company's Code of Ethics and current anti-corruption legislation, may expose the Company, its employees and other subsidiaries, parent companies or affiliates to sanctions provided for in applicable legislation. Thus, it is not possible to guarantee that the Company will be able to prevent or detect inappropriate practices, or fraud or violations of the law by any employee, subsidiary, parent company, affiliate or by any third party acting on behalf of such parties, in their interest or benefit. Furthermore, it is not possible to guarantee that its corporate governance and risk management processes will not suffer failures, including compliance with applicable laws, regulations or regulations and/or internal controls, which may result in fines and/or other sanctions and negatively affect the Company's reputation, financial conditions and business activities.

Federal Law No. 12,846, of August 1, 2013 ("Anti-Corruption Act") introduced the concept of strict liability for legal entities involved in damaging acts committed against the government, whether national or foreign, in their interest or benefit, exclusive or not, subjecting them to civil and administrative penalties. It also establishes the joint and several liability of parent companies or affiliates for the practice of said acts by controlled companies. The Anti-Corruption Law considers administrative sanctions to be applied as a result of an act harmful to the government, including fines, suspension of activities and prohibition of receiving tax benefits, subsidies or credit from public banks. Brazil has other laws in place that allow for the imposition of sanctions on companies for practices related to corruption or irregularities in bidding and administrative contracts. Among such laws, we may highlight Federal Law No. 8,429,

4.1 Description of risk factors

of June 2, 1992 and Federal Law No. 14.230, of October 25, 2021 ("Administrative Misconduct Laws") and Federal Law No. 8.666, of June 21, 1992 and Federal Law No. 14.133, of April 1, 2021 ("Bidding Laws"), Federal Law No. 9.613, of March 3, 1998 ("Money Laundering Act") and Law No. 13.303, of June 30, 2016 ("Public Companies Act"). Federal

The State of the Federation in which the Company executes activities relies on approved specific anti-corruption laws, in addition to federal legislation, which also serve to apply administrative sanctions or restrictions on contracting and payment in case of non-compliance with these laws.

Failure to comply with laws and procedures to combat corruption and money laundering may lead to fines, loss of rights (such as operating permits, possibility of obtaining financing from public banks, restrictions on contracting with the government and tax incentives), imprisonment of executives and employees, damage to reputation, non-compliance with contractual clauses and other serious penalties (as noted above), with a material adverse effect. Additionally, non-compliance with anti-corruption legislation may result in loss of the Pro Ethics Seal, granted by the Office of the Comptroller General - CGU and the impossibility of maintaining ISO 37001 certification, related to the Anti-Bribery Management System, which may have a relevant negative reputational impact.

Any additional decrease in the credit rating of the Company or Brazil may adversely affect access to and/or limit the lines of financing for the investments of the Company's subsidiaries and affiliates.

Rating agencies regularly evaluate Brazil and its sovereign ratings, which are based on a number of factors, including macroeconomic trends, fiscal and budgetary conditions, indebtedness metrics, and the prospect of changes in any of these factors. In a similar manner, the credit *ratings* assigned to the Company and its controlling shareholder are regularly evaluated.

Credit ratings affect investors' perception of risk and, consequently, the trading price of securities and income required in the future issuance of debt in the capital markets.

In June and October 2024, respectively, Fitch maintained Brazil's sovereign rating at "BB" with a stable outlook. Standard & Poor's – S&P maintained the rating at "BB-" also with a stable outlook, due to uncertainty about the budget and ability to stabilize the debt. Additionally, in September 2024, Moody's raised Brazil's sovereign *rating* to "Ba1", before "Ba2", and the respective outlook was maintained as stable. The increase in the *rating* mainly reflects an improvement in Brazilian economic activity.

In March 2024, Standard & Poor's –& SP reaffirmed the *rating* attributed to Neoenergia and its distributors at "BB-" on the Global Scale and 'brAAA' on the Brazilian National Scale, limited to the sovereign *rating*.

The *ratings* for the last 3 years are shown below:

	S&P (National Scale)		
	2022	2023	2024
Neoenergia	AAA	AAA	AAA
Neoenergia Coelba	AAA	AAA	AAA
Neoenergia Pernambuco	AAA	AAA	AAA
Neoenergia Cosern	AAA	AAA	AAA
Neoenergia Elektro	AAA	AAA	AAA
Neoenergia Brasília	AAA	AAA	AAA

4.1 Description of risk factors

Considering that the Company operates in a strongly regulated environment at the federal level, through ANEEL and its corporate *rating* is linked to the sovereign rating of Brazil, any change in the sovereign *rating* of Brazil may increase the risk perception of investors and, consequently, increase the future cost of issuing debts and adversely affect the trading price of the Company's securities.

We may be substantially affected by violations of Competition Law.

Part of the Company's business, not subject to government regulation, takes place in competitive environments. The Company may suffer sanctions and reputational damage in case of violation of Federal Law No. 12.529 of November 30, 2011 ("Antitrust Act") and be subject to administrative and judicial proceedings in relation to its operations in a competitive environment.

Regarding the guidelines contained in the Addendum to the Concession Agreement for the provision of the public electricity distribution services, published on March 27, 2024, in order to formalize the extension of the concessions, pursuant to Decree No. 12.068, of June 20, 2024, ANEEL's regulations may establish requirements to be met by the distributor, including the option to restrict the performance of some activities, subject to competitive criteria, without prejudice to the competence of other authorities. Furthermore, ANEEL may regulate both the conduct of energy distributors and their related parties that operate in other segments, especially traders and economic groups, including their shareholders.

Additionally, also according to the Addendum's guidelines, ANEEL may provide third parties with services initially provided by the concessionaire and capable of being performed in a competitive environment, in order to benefit the user with the expansion of competition in the electricity sector.

The Company and its subsidiaries may be subject to reputational impacts for non-compliance or partial compliance with the policies that were sold in the mass business.

The Company's subsidiaries carry out the sale of insurance policies collectively. Failure to comply or partially comply with the scope contracted in the policies may hold the Company responsible for potential fictitious advertisements, which may have a reputational impact, in addition to potential judicial consequences.

The Company and its subsidiaries are not subject to a guarantee of return on investments for new businesses

Part of the Company's business is subject to new investments, without guarantee of recovery of the investments made, particularly regarding new markets, cyclical and structural market conditions and products still in expansion.

Sale criteria may be constituted, which do not fully ensure the return on investment expected by the business area due to possible variations in indexation, price without full coverage of risks and deterioration of the customer's credit quality.

The Company may be substantially affected by violations of the Brazilian General Data Protection Law.

The Company works with a variety of personal data subject to the provisions of Law No. 13,709, of August 14, 2018 (General Data Protection Law "LGPD"), such as data of customers, employees, suppliers, visitors, among others. The LGPD aims to ensure the holders (individuals) of personal data transparency and protection of their data, in addition to instrumentalizing several rights established in previous laws, such as the Civil Code, the Consumer Protection Code and the Internet framework, imposing sanctions in case of violations.

We are therefore subject to cybersecurity and data protection incidents due to the diverse range of

4.1 Description of risk factors

technologies implemented in its processes and the need to interact with customers, suppliers, employees and other stakeholders. These incidents may compromise information, personal or not, in the custody of the Company, render commercial systems inoperative (in whole or in part), cause economic or financial losses and result in fines, administrative sanctions and administrative and judicial proceedings.

Similar laws and regulations that may be passed in the future may potentially be interpreted and applied in ways that will substantially and adversely affect the Company. Any non-compliance with any rules relating to the protection of personal data in force and/or any administrative and/or judicial requirements and/or decisions and/or other federal, state or international laws and regulations relating to data protection may significantly affect business activities.

The Company may not be able to implement processes and obtain the desired results related to its public environmental commitments on time and at initially foreseen costs, which may result in a negative impact on its value and reputation.

In 2022, the Company publicly assumed the ESG+F commitments. Such commitments, approved by the Board of Directors, were updated in 2023, with the inclusion of 14 new goals, totaling 30 commitments to be achieved in 2025 and 2030, which will be monitored quarterly. Among the ESG+F commitments, we highlight the following items related to governance commitments:

- Establishment of a long-term variable compensation percentage linked to ESG+F goals;
- Adoption of best corporate governance practices; and
- Independent external certification or validation of the *Compliance System*.

Failure to comply with these commitments, as established, may generate negative impacts on the Company's result, market value and reputation, both due to the perception of the main Interest Groups below the expectation generated, and the direct impacts suffered by them, as they may not benefit from the intended results. The Company may suffer penalties and negative impacts in general, both in contracts, whether financial or not, that eventually present an obligation linked to governance commitments.

The construction, expansion, and operation of electric power facilities involve significant risks that may lead to lost revenue or increased expenses.

The construction, maintenance, expansion and operation of facilities and equipment for companies operating in the electricity sector involve several risks, including:

- Inability to obtain permits and approvals from competent bodies;
- Unavailability, delays, breakage and loss of materials, equipment and systems;
- Unavailability of labor or companies providing materials and services;
- Insolvency and poor performance of suppliers;
- Resource levels that compromise generation capacity;
- Interruption of supply;
- Fraud, corruption or other crimes also related to non-compliance with the code of ethics;
- Non-regularization of land or indemnities and delays in land lawsuits;
- Work interruptions, including strikes, stoppages and other labor disputes;
- Social unrest that interferes with operations;
- External events, such as health crisis, pandemic, conflicts and wars;
- Unforeseen engineering problems;
- Events of an environmental nature, including extreme weather events and environmental disasters;
- Dam safety failures;
- Delays in construction and operation, or unforeseen excess costs;
- Delay in entry into operation due to dependence on third-party facilities that are not available, with a delayed implementation period or with a mismatched implementation schedule, in relation to the Company;
- Costs with the purchase of electricity and any restrictions on its transfer;
- Changes to currently existing subsidies;
- Improper access to operating systems;
- Increase in electricity losses;

4.1 Description of risk factors

- Lawsuits that prevent or impair operations;
- Need for high investments and additional capital to those initially planned;
- Regulatory changes and non-compliance with legislation
- Withdrawal of commercial operation by the regulatory agency;
- Possible non-recognition of investments made and/or requirement for need to waive indemnity for extension of concessions;
- Operating and maintenance costs, including price variation of equipment or raw material;
- Unsatisfactory level of customer service;
- Unavailability of financing; and
- Accidents with own employees, third parties and the community.

Materialization of these or other risks associated with the construction, expansion and operation of electric power installations may adversely affect the ability of the Company's subsidiaries to generate and deliver energy in a quantity compatible with their projections or with their obligations to their interest groups, such as customers or the government, which may have a material adverse effect on their ability to implement their business plan resulting in financial impacts and impacts on operating results.

The delay in the construction of the projects may cause additional costs for the Company and loss of sales revenue. Among power generators committed to energy commercialization agreements in the Regulated Environment, failure to comply with the start of commercial operation may result in penalties, such as those provided for in ANEEL Resolutions 1063/2023 and 1009/2022, including, but not limited to, the revocation of authorizations and/or termination of the energy commercialization agreement. The sale of energy in the Free Market may also be impacted by delays in the commercial operation of the enterprise, according to the conditions and penalties established in energy purchase and sale agreements.

In the case of transmission companies under construction, delays in entry into operation may postpone the Annual Permitted Revenue ("RAP"), impairing the financial flow provided for in the initial project, reducing the expected profitability, in addition to implying penalties provided by ANEEL according to the concession agreement.

In addition, the delay in the commercial operation of transmission or generation projects may give rise to the partial or total execution of the guarantee of faithful compliance offered to ANEEL or CCEE, as provided for in the respective notices.

In the energy distribution sector, delays in complying with the regulatory deadline for consumer connection requests may result in regulatory penalties, non-compensatory tariffs applied during review, reputational and institutional risks, causing economic or financial losses due to fines, administrative sanctions and administrative and judicial proceedings.

Revenue that the Company's subsidiaries earn as a result of the implementation, operation and maintenance of its electricity generation, distribution and transmission facilities are related to the availability of the services provided, and any operational difficulty or unforeseen interruption, including those caused by events that are not under its control, such as natural or inclement weather phenomena, extreme events due to climate change, may negatively impact the revenue of the Company's subsidiaries, in addition to reputational, regulatory and political impacts.

Part of the activities that the Company carries out is currently subject to the process of obtaining or renewing licenses and licenses from the military firefighter corps.

The Company and its subsidiaries depend on several registrations with Federal, State and Municipal Public Administration bodies and licenses and permits for operation. Part of the units are in the process of obtaining or renewing or have not yet started the process to obtain such licenses. Operating permits and permits from the Military Firefighter Corps are subject to an expiration date and must be renewed periodically, according to the legislation of each state or municipality in which Neoenergia operates.

Any events related to processes internal or external to the Company that compromise the renewal and obtaining of such licenses may result in the impossibility of operation at its units and until, depending on the

4.1 Description of risk factors

specific case, the interdiction and temporary closure of the units until pending issues are resolved, as well as the application of fines or administrative sanctions. The Company's strategy may be negatively affected in the event that operations at these units is made impossible and/or units are interdicted or closed, which may negatively impact operating results and the institutional image of the Company and its subsidiaries.

The Company's subsidiaries may incur losses or additional costs due to non-regularization of land ownership.

The Company's subsidiaries hold the right of exploitation, in the case of distribution, transmission and generation concessionaires, linked to the respective declaration of public utility for the expropriation of the land necessary for their activities and the establishment of an administrative easement strip and, in the case of those authorized for generation, the land regularization is the responsibility of the entrepreneur, but is often included as an obligation to prove the physical and financial conclusion in the project financing processes.

Due to the difficulties faced in Brazil, for the regularization of land ownership and assignment of land use, the Company's subsidiaries may incur losses or costs additional to those originally foreseen, which concern delays in the reforestation of permanent preservation areas and irregular occupations, stoppage or delay of works, non-compliance with commitments with environmental agencies and legislation related to rural environmental registration, as well as agreements with financing banks, sector regulator and Public Prosecutor's Office.

The Company's subsidiaries are responsible for losses and damages caused to third parties as a result of failures in the generation of their plants, interruptions or disturbances. The insurance contracted by the Company's subsidiaries may be insufficient to cover these damages.

The Company's subsidiaries may be liable for (i) losses and damages caused to third parties as a result of failures in the operation of their plants, which cause interruptions or disturbances to the distribution and/or transmission systems; (ii) interruptions or disturbances that cannot be attributed to any identified agent of the electricity sector. The amount of indemnities, in the latter case, must be apportioned by the associated agents of the National Electric System Operator (ONS). Such an act may have a substantial and adverse effect on the conduct of business, if they constitute events excluded from coverage in the policies, affecting the Company's operating results and financial condition; (iii) losses and damages caused to third parties by sabotage and/or vandalism in activities in operation.

The occurrence of losses or other liabilities that are not covered by insurance or that are below the deductible or that exceed the maximum insurance indemnity limits of the companies may result in significant unforeseen additional costs, negatively impacting their results.

The Company's business may be adversely affected by natural disasters and major accidents. In addition, property damage and civil liability insurance may not provide full coverage of the risks to which the Company's subsidiaries are subject.

The Company's business may be severely affected by natural disasters or extreme events, such as floods, windstorms, dam collapses and other major accidents.

In general, the insurance of the Company's subsidiaries for the generation, transmission and distribution of electricity is contracted in accordance with the policies adopted by the Company and mandatory coverage provided for in the legislation. For the modalities of operational risks and civil liability, there is a maximum limit of indemnity and exclusion clauses for non-covered risks, so that it is not possible to guarantee that costs and expenses will be fully covered by the contracted policies.

Distributors and transmitters, as providers of public electricity services, are subject to strict liability for direct and indirect damages arising from the provision of electricity services, such as abrupt interruptions in supply, variations in network voltage that may cause electrical damage, accidents in the electricity network, among others.

The occurrence of losses or other liabilities for material damages and civil liability, which are not covered by insurance or which exceed the insurance limits of the companies, may entail significant unforeseen additional costs, negatively impacting the results of the Company's subsidiaries. Additionally, there is the risk of reputational impact and the political use of such extreme events.

Additionally, the Company cannot guarantee that the insurance contracted for the coming years

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will maintain the same level of current coverage or that the deductibles and premiums established under policies will remain in line with what was previously contracted. Thus, the Company's subsidiaries may have their results and cash flow adversely impacted.

According to applicable legislation, the hydraulic and wind generators of the Company's subsidiaries may have their physical guarantee reviewed.

The physical guarantee defines the maximum amount of energy that the generator can market and, in the case of hydroelectric generators, also defines its participation quota in the Energy Reallocation Mechanism (MRE). Physical guarantees for hydroelectric and wind power generators of the Company's subsidiaries may be reviewed periodically or if material facts occur, which may result in the need to purchase additional energy to honor contractual obligations and adversely affect the Company's results.

Federal Decree No. 2.655/1998 establishes the conditions for review of physical guarantees for hydroelectric power generators, which may occur every 5 years (ordinary review) regardless of request being made by the generator or in the event material facts occur (special review). Both cases consider the calculation methodology established in MME Ordinance No. 101/2016. Ordinary physical guarantee revisions may not result in a reduction of more than 5% of the physical guarantee in force at the time of the reviews and 10% of the original physical guarantee of the concession; there is no limit to increase. During special reviews, MME Ordinance No. 406/2017 establishes relevant facts and revision methodology. The last ordinary review of the physical guarantee for hydroelectric generators took place in 2022, and the revised values entered into effect from 2023, which was recorded in Ordinance No. 709/GM/MME of 2022. The next ordinary review process is expected to take place in 2027, effective from 2028.

Hydroelectric Power Plant	Current Physical Guarantee (MWavg)	Regulation
Corumbá III	47.0	Ordinance No. 709/GM/MME of 2022
Dardanelos	147.2	Ordinance No. 709/GM/MME of 2022
Itapebi	202.1	Ordinance No. 709/GM/MME of 2022
Baixo Iguaçu	172.4	MME Ordinance No. 11/2017

In relation to wind power generators, MME Ordinance No. 416/2015 establishes the procedures and methodologies for calculating and reviewing physical guarantees, both ordinarily and extraordinarily. Ordinary revisions occur annually based on generation history. If the calculated historical average generation is less than 90% or greater than 105% of the current physical guarantee, it becomes equivalent to the verified historical average generation, effective from the year following the calculation. Extraordinary revisions occur when there are changes in technical characteristics.

Additionally, Neoenergia finalized the sale agreement for the Baixo Iguaçu Hydroelectric Power Plant, of which 70% of the ownership interests was held by the company, to Companhia Paranaense de Energia (Copel). Copel previously held 30% of the generator's equity interest. The generator will remain in Neoenergia's energy portfolio until the transaction is complete.

The last ordinary review carried out in 2022, recorded in Ordinance No. 1.851/SPE/MME of 2022, declared a reduction of the physical guarantee for the Lagoa 1 and Lagoa 2 wind farms.

However, ABEEólica filed an appeal with the MME against the respective Ordinance, specifically in relation to not disregarding the events of systemic restriction (*constrained off*) in the calculation of historical average generation of wind power plants, as determined by the completion of Ordinance No. 416/2015. MME accepted ABEEólica's appeal and published Ordinance No. 2.634/SNTEP/MME in October 2023, which revoked the physical guarantee amounts revised under Ordinance No. 1.851/SPE/MME of 2022. Physical guarantee amounts existing prior to the revision became effective from that moment forward.

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Wind Power Plant	Physical Guarantee Current (MWavg)	Regulation
Arizona 1	12.9	MME Ordinance No. 18/2010
Caetité 1	13.0	MME Ordinance No. 277/2017
Caetité 2	14.7	MME Ordinance No. 292/2019
Caetité 3	11.2	MME Ordinance No. 18/2010
Calango 1	13.9	MME Ordinance No. 18/2010
Calango 2	12.8	MME Ordinance No. 292/2019
Calango 3	13.9	MME Ordinance No. 18/2010
Calango 4	13.5	MME Ordinance No. 360/2020
Calango 5	13.7	MME Ordinance No. 18/2010
Calango 6	18.5	MME Ordinance No. 619/2014
Canoas	17.7	MME Ordinance No. 129/2016
Canoas 2	16.3	MME Ordinance No. 262/2019
Canoas 4	16.5	MME Ordinance No. 262/2019
Chafariz 1	18.2	MME Ordinance No. 262/2019
Chafariz 2	17.4	MME Ordinance No. 262/2019
Chafariz 3	17.8	Ordinance No. 2.004/SPTE/MME of 2023
Chafariz 6	15.2	MME Ordinance No. 262/2019
Chafariz 7	18.3	MME Ordinance No. 262/2019
Lagoa 1	18.7	MME Ordinance No. 129/2016
Lagoa 2	17.5	MME Ordinance No. 129/2016
Lagoa 3	17.2	MME Ordinance No. 262/2019
Lagoa 4	10.2	MME Ordinance No. 262/2019
Mel 2	8.8	MME Ordinance No. 216/2018
Oitis 1	26.1	MME Ordinance No. 337/2020
Oitis 8	25.5	MME Ordinance No. 337/2020
Santana 1	17.3	MME Ordinance No. 112/2016
Santana 2	13.1	MME Ordinance No. 112/2016

The impact on the results of future physical warranty reviews of the Company's plants cannot be estimated, which may result in the need to purchase additional energy to honor its contractual obligations and adversely affect the Company's results.

The Company's controlling generators are susceptible to the impacts of *constrained-off* according to the methodology to be applied

Constrained-off events are defined as the suspension wind or solar energy production due to an order from the National System Operator (ONS), due to (a) unavailability of transmission lines, (b) the need to meet electrical reliability requirements or (c) the impossibility of allocating generation within the load curve (oversupply). Current sectoral regulations establish that only generation cuts classified by ONS under item (a) above are subject to reimbursement, and only after exceeding a certain deductible of hours throughout the year.

Due to the cut being determined by ONS and the plants not interfering with the Operator's command, associations of the electric sector called upon the judiciary to order the full reimbursement of constrained-off events, regardless of the reason/classification for the suspension of power generation. In November 2023, an injunction was granted that determined that full compensation for these events be provided to generators filing the lawsuit. The

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injunction was reconsidered in July 2024. On August 5, 2024, an Interlocutory Appeal was filed against the injunction being dismissed, and a ruling has not yet been handed down. Between January and August 2024, Neoenergia identified the deviation of approximately 95 GWh due to constrained-off events.

In December 2024, the Federal Regional Court for the 1st Region partially granted the interlocutory appeal filed by the Associations, determining that ANEEL recognize reimbursement in relation to all operational restrictions due to constrained-off starting in 2025. In January 2025, the Superior Court of Justice suspended the injunction.

It is not possible to estimate the impact of constrained off events on results, as well as the financial impacts of any change in the regulations on the subject on the Group, which may result in the need to purchase additional energy in order to honor its contractual obligations.

The Company's controlled generators may not be able to generate the energy they were contractually obligated to deliver, which may have an adverse effect on the Company and result in financial exposure.

Some of the Company's controlled generators maintain contracts for the sale of electricity under a quantity-based regime, under which they are obligated to generate and deliver certain amounts of electricity. If the Company's subsidiary generators are unable or impeded, for any reason (in the case of wind farms and solar and hydroelectric power plants, including natural factors, such as the possible lack of wind or rain, for example), to generate electricity in an amount sufficient to fulfill the obligations assumed, there may be a reduction in its revenue and/or increase in expenses, resulting from the execution of short-term energy contracts to meet its obligations, which may adversely affect the Company's cash flow and operating results. In addition, the Company may be required to acquire energy through the execution of short-term energy contracts to meet its obligations, which may compromise its financial profitability, since this amount cannot be passed on to its consumers and customers.

The clauses of the commercialization contracts allow a variation of the contracted amount, according to contractual maximum and minimum limits agreed bilaterally. In addition to flexibility, which allows the predefined variation of the monthly amount contracted to adapt it to the customer's actual energy consumption, seasonality and modulation allow the distribution of monthly contracted values (seasonality) and times (modulation), according to the expectation of consumption behavior. As these are energy sales contracts in the quantity modality, the generation risk is allocated to the seller, so the positive or negative differences found in the short-term market are valued at PLD and settled monthly within the scope of the CCEE.

Operation in the electricity trading sector involves *Market Share* and competition risks.

MME Ordinance 50/2022, which allowed for the migration of all high voltage and medium voltage consumers starting in 2024, was published in 2022. Brazil's free energy market registered an increase in membership among new consumers in 2024, at a record volume exceeding that recorded in 2023 by a factor of more than three.

The measure allowed small and medium-sized companies to leave the regulated market.

Despite the possibility of migration, the regulation of the free market still needs improvement, especially to ensure its liquidity.

Additionally, ANEEL's Normative Resolution No. 1.011/2022 established the commercialization modality (Retail Trader) with a focus on selling to customers with reduced demand. In this modality, the trading company assumes the responsibility of registering and settling the energy contracts with the Electric Energy Trading Chamber (CCEE). According to the resolution, the term of the contracts is undetermined, which may

4.1 Description of risk factors

increase the exposure to the Trader's credit risk. Additionally, changes in relation to the regulatory framework under the retail regime may affect the Company's results.

In November 2024, according to data released by CCEE, the energy trading market in Brazil comprised 526 registered traders, of which 129 are retail traders.

Regarding the guidelines contained in the Addendum to the Concession Agreement for the provision of the public electricity distribution services, published on March 27, 2024, in order to formalize the extension of the concessions, pursuant to Decree No. 12.068, of June 20, 2024, ANEEL's regulations may establish requirements to be met by the distributor, including the option to restrict the performance of some activities, subject to competitive criteria, without prejudice to the competence of other authorities. Furthermore, ANEEL may regulate both the conduct of energy distributors and their related parties that operate in other segments, especially traders and economic groups, including their shareholders.

As a result, the Company is susceptible to the risk of restrictions, limitations and/or impediments to the trader's performance in markets in which the Group's subsidiaries hold a concession area in the distribution of energy. Due to competition, the Company cannot guarantee that in the future the trading company controlled by the group will be able to maintain its desired market share and will not be affected by the reduction of its margin and profitability.

Risk of energy price for the trading company.

The group's trader manages the risk associated with the exposures of energy volumes and prices of its generators, as well as being responsible for the financial optimization of the energy portfolio, sales operations to final customers and coverage of operating exposures and the commercial portfolio.

The execution of these operations takes place in a market subject to risks, such as the level of liquidity of the products, submarket risk and the volatility of the energy price itself. It is not possible to guarantee that all transactions closed by the trading company will be carried out under favorable market conditions, in order to always cover the costs associated with the generation and acquisition of energy by the group.

The performance in the electricity generation sector involves the risk of energy commercialization and level of competition.

Regarding the commercialization activities linked to the energy generation segment, the Company's subsidiaries maintain regulated contracts with fixed prices and a term of validity totaling 20 or 30 years. If it is not possible to extend these contracts, the possibility of selling energy on the free market will remain. The company holds part of the energy directed to sale in the free market, in which it is necessary to define the customers and the contractual conditions negotiated bilaterally.

In addition, the Company may be affected by the action of other electricity generators and traders that compete in the supply of electricity both in regulated contracting auctions and targeting consumers in the free market. In recent years, in addition to the greater participation of generators and traders in the free energy market, there is also the entry of large financial institutions through partnerships, bringing new products and raising the level of competition.

The conditions for renewal of commercialization contracts and performance of competitors may negatively affect the Company's business, impacting cash flow and results of operations.

If the distributors controlled by the Company are unable to combat energy losses, their operating results and financial situation may be impaired.

Distributors have two types of energy loss: technical losses and non-technical losses. Technical losses happen in the normal course of electricity distribution, as some of the electricity inevitably dissipates due to distribution. Non-technical losses are the result of illegal connections, fraud, error in consumption and billing measurement. ANEEL defines the amounts of technical and non-technical losses that will be passed on to the tariff. This definition is based on regulatory methodologies that seek to establish efficiency parameters for the transfer limit to tariffs. Non-technical losses are defined based on a model in which the complexity of each concession

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is compared in order to combat energy theft/fraud. For technical losses, ANEEL uses a calculation method that simulates operating conditions based on real data from the Company's distribution network.

At Neoenergia Coelba, total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2024 totaled 15.69%, compared to the regulatory limit of 15.44%, which is equivalent to 4,264 GWh in absolute values.

At Neoenergia Pernambuco, total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2024 totaled 17.93%, compared to the regulatory limit of 15.26%, which is equivalent to 2,682 GWh in absolute values.

At Neoenergia Cosern, total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2024 totaled 8.60%, compared to the regulatory limit of 10.31%, which is equivalent to 693 GWh in absolute values.

At Neoenergia Elektro, total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2024 totaled 6.77%, compared to the regulatory limit of 7.72%, which is equivalent to 1,663 GWh in absolute values.

At Neoenergia Brasília, total losses (technical and non-technical) as a percentage of the total energy injected by the Company in the 12 months ended December 31, 2023 totaled 11.30%, compared to the regulatory limit of 11.74%, which is equivalent to 898 GWh in absolute values.

We cannot guarantee that the strategies to be implemented by our subsidiaries to combat electricity losses will be effective, in the case of external actions, such as health issues, political and regulatory decisions, as well as community interference in the regions in which we operate. Significant increases in losses may adversely affect the Company's financial condition and results of operations.

In addition, factors such as high temperatures and frequent heat waves, observed globally, limit the capacity of energy transfer in the grid, causing greater energy losses. Government measures, such as increasing electricity tariffs, may also result in increases in losses, as some consumers may try to circumvent limits imposed by the competent entities, through illegal connections, theft and fraud. Similarly, deterioration of the country's economic scenario can lead to an increase in non-technical losses of this nature.

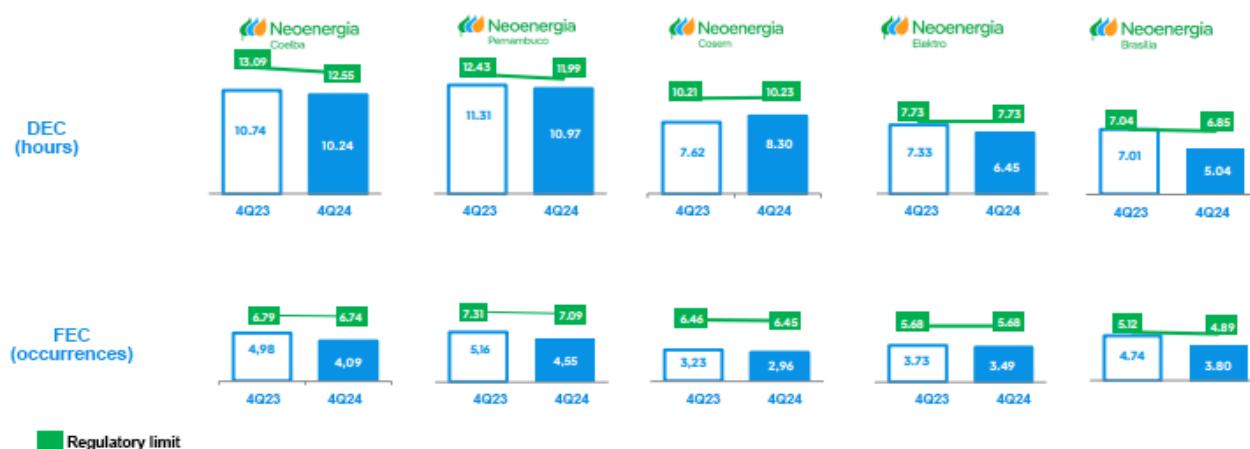
If the company finds that total losses exceed limits set by the regulator to be passed on to tariffs, expenses related to the purchase of electricity corresponding to energy above the regulatory limit will not be passed on to consumers through tariffs, generating an adverse effect on the operating margins at the Company's subsidiaries.

In order to maintain quality in the provision of public electricity distribution services, ANEEL requires that concessionaires maintain a standard of continuity and, for this purpose, issues limits for collective continuity indicators, DEC (Equivalent Interruption Duration per Consumer Unit) and FEC (Equivalent Interruption Frequency per Consumer Unit).

Failure to comply with the obligations set out in legislation, regulations and grants may give rise to penalties applied according to the seriousness of the infraction, ranging from warnings, fines, restrictions on the distribution of dividends, to the termination of the concession or forfeiture (repossession by the Government of the concession). We cannot guarantee that we will not be penalized by ANEEL or other authorities with state supervisory power. If the Concession Agreement is terminated due to the Company's fault, the effective amount of compensation received from the Government could be substantially reduced through the imposition of fines or penalties, in addition to materially affecting its business, financial condition and operating results.

The group's distributors complied with the regulatory limit for both DEC and FEC, as of December 31, 2024, which is presented in the following table:

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ANEEL also considers the number of electrical units within the respective DEC limits over the total number of distributor units in order to identify any quality issues located in specific units not captured through consolidated monitoring.

The Addendum to the Concession Agreement for the provision of public electricity distribution services, in order to formalize the extension of the concessions, pursuant to Federal Decree No. 12.068, of June 20, 2024, includes guidelines for establishing additional parameters to the theme of continuity, as a minimum percentage of compliance with limits of series of consumer units and efficiency targets for the restoration of the service after interruptions caused by extreme weather events.

Variations in energy demand estimates for the company's concession area could adversely affect its operating results. The Company may not be able to fully pass on, through its tariffs, the costs of energy purchases, in addition to being subject to penalties under ANEEL and CCEE.

According to the Electricity Sector Model, electricity distributors must contract in advance, mainly through public bids conducted by ANEEL and MME, the totality of their projected electricity needs for the respective concession areas.

These bidding processes take place up to seven years in advance in the case of new power generation projects, or up to five years in advance in the case of existing power generation projects in accordance with Federal Law 13.360 of 2016. There are also (i) bilateral agreements in place under energy purchase contracts in the regulated environment and (ii) the Surplus and Deficit Compensation Mechanism (MCSD), which allows for the assignment of contractual energy amounts between distributors and subcontractors or between distributors and generators; (iii) the Surplus Sale Mechanism (MVE), which was created in 2018, regulated in ANEEL Normative Resolution No. 1.009/2022, through which the possibility for distributors to voluntarily and centrally sell surpluses of energy in relation to the supply market was established. However, due to market variations, these mechanisms may generate additional costs for distributors since they are responsible for any losses.

The company also runs the risk of a reduction in demand at its distributors, contraction in economic activity and a change in the consumption structure between sectors of the economy. The migration of consumers to the free market, despite reducing the distributor's captive market, does not incur any risk in relation to the passing on of energy purchase costs to tariffs, since this reduction in the market is considered involuntary.

Distributors may face situations involving over-contracting and over-costing due to the growth of distributed generation and the migration of consumers to the free market.

For consumers that become self-producers with the installation of the generation source within their private area, the Company would lose revenue from the supply of electricity as well as revenue from the tariff for use of the distribution system, if these consumers are able to generate 100% of their energy needs and choose not to connect to the electricity system provided by the concessionaire.

On January 6, 2022, Law No. 14,300/22, known as the Distributed Generation Milestone, was sanctioned. The law determines that consumers that participate in distributed generation provide payment of a Distribution

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Usage Tariff - TUSD. The text guarantees that consumers that already have a Distributed Generation system and those applying within 12 months of the publication of the Law will remain under existing rules until 2045.

For new consumers, the text proposes a 6-year transition period, with the first year involving payment of the equivalent of 15% of associated costs of the tariff components relating to the remuneration of assets, distribution services and the cost of operating and maintaining distribution services, reaching a total of 90% in 2028.

Due to the migration of consumers to the free market and the increased insertion of distributed generation into the grid, distributors may also face over-contracting and/or an unfavorable market composition, in which distributors hold surplus energy compared to demand in their market, including considering the regulatory mechanisms oriented towards the management of involuntary energy - in which the full transfer to the tariff is guaranteed.

Subsidiary distributors cannot guarantee that initial projections for energy growth in their concession areas will be precise and accurate. In this case, they may be exposed to prices within the short-term market in order to meet their electricity distribution obligations and suffer certain penalties imposed by ANEEL.

In accordance with Federal Decree 5.163/2004, ANEEL considers between 105% of the total amount of contracted energy in relation to distribution agents' annual supply load when transferring costs of acquiring electricity to tariffs charged to final consumers. Whenever initial projections fall short of the effective electricity demand, the distributor will be obligated to cover the difference through the acquisition of electricity in the short-term market ("MCP"), in addition to assuming responsibility for penalties if a deficit is verified during the annual period.

Operational delays in power generation plants may adversely affect distributors' cash and have an adverse effect on the Company.

Operational delays in the delivery of certain power generation plants may adversely affect the cash flow at distributors controlled by the Company, which may be subject to the purchase, on the spot market, of energy not delivered, incurring the risk of higher prices, which may generate temporary impacts on the liquidity of subsidiaries.

The Office of the Labor Public Prosecutor is questioning the possibility of outsourcing the core activities carried out by energy distributors. If this questioning is upheld, the company may have to provide compensation and/or contract third-party workers. This could substantially affect the company's operations and consequently its results.

The Office of the Labor Public Prosecutor is questioning outsourcing of end activities and labor claims have been filed by former employees at companies providing services (EPS), as well as questioning of outsourcing involving claims for subsidiary rulings against distributors and, in some cases, claims for joint and several liability and direct relationships with the borrower.

As of 2017, rulings had been handed down recognizing the possibility of outsourcing of end activities by public service concessionaires under article 25, paragraph 1, of Federal Law 8.987/95, as well as decisions to the effect that the terms of Precedent 331 from the Superior Labor Court (TST), which authorizes only the outsourcing of intermediary activities, would prevail.

With the enactment of Federal Law 13.429/17 ("Labor Reform Act"), the STF declared outsourcing valid in any activity performed by companies, a precedent that is now being adopted and discussed in lawsuits for Distributors that questioned the legality of outsourcing operational activities. Despite the Law and the favorable precedent, proceedings in progress adhere to the standard flow, being analyzed on a case-by-case basis by the judiciary.

In the event that the challenges presented are upheld, the Company may incur the payment of indemnities and/or the obligation to contract third-party workers.

Adverse decisions to the Company or its subsidiaries regarding the amortization process for goodwill in the privatization of the Company's subsidiaries may impact the Company's ability to honor its financial obligations and compromise implementation of its business plan.

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In order to attract investors to participate in the privatization auctions among distributors, in the 1990s, the Government granted the possibility of amortizing goodwill on the minimum sale price of the state-owned companies, to reduce the Corporate Income Tax (IRPJ) and the Social Contribution on Net Income (CSLL) during the concession period.

Notwithstanding the express legal authorization and the determination from ANEEL, the Brazilian Federal Revenue Service has drawn up tax-deficiency notices for the collection of IRPJ and CSLL based on the grounds that goodwill amortization expenses would not be deductible, considering that the corporate transactions carried out would have been carried out with an excess application of legal standards and abuse of law.

Neoenergia Cosern is involved in two administrative proceedings, pending appeal judgment and four Annulment Actions that are deemed favorable to the Company and await a decision for appeals filed.

At Neoenergia Elektro, five infraction notices are pending at the administrative level focusing on the goodwill arising from its acquisition by Iberdrola in 2011. Three of these notices involve trial decisions that were unfavorable to the Company, and appeals were filed against such decisions. Two appeals are currently pending judgment of a Special Appeal and one is awaiting judgment of a Voluntary Appeal from CARF (Administrative Council of Tax Appeals). The other two appeals were ruled in a manner favorable to the Company and await judgment of the Special Appeal from PGFN.

As a result, adverse decisions to the Company or its subsidiaries on the subject may impact the Company's ability to honor its financial obligations and compromise implementation of its business plan.

Part of the receivables held by the Company's subsidiaries was pledged in favor of third parties. In the event that there is a default on the part of the Company's subsidiaries in their financing agreements, pledged shares may be foreclosed upon, resulting in the loss of the Company's ownership interest in its subsidiaries and, consequently, in the commitment of the flow of dividends received by the Company.

Part of the receivables at the Company's subsidiaries is encumbered in favor of third parties, which are given priority in receiving the amounts arising from any foreclosure of guarantees, up to the limit of the respective guaranteed debts. If the respective creditors decide to enforce their rights in relation to any of these guarantees, revenue or receivables subject to the guarantee will become unavailable for the payment of other commercial and financial obligations on the part of the Company, which may cause a material adverse impact. As of December 31, 2024, the total amount of receivables pledged by the Company represented 46.84% of net sales for the last twelve (12) months.

The Company is an intervening guarantor in several financing contracts for generation and transmission projects involving BNDES funds. In such transactions, the shares held by the Company, representing the share capital of the respective borrowing subsidiary or other operating companies, are pledged in favor of BNDES or the transferring bank.

In the event of default on the part of Neoenergia's subsidiaries with regards to financing agreements, the pledged shares may be foreclosed upon, resulting in a loss of the Company's ownership interest in its subsidiaries and, consequently, in the commitment of the flow of dividends received by the Company.

The Company may be adversely affected in the event that there is deterioration in the credit quality of financial institutions with which maintains investments of cash, cash equivalents, securities, derivatives, as well as other financial instruments.

The Company and its subsidiaries invest their resources and operate financial instruments - cash, cash equivalents, securities, among others - with various financial institutions. If any of these financial institutions has its credit capacity deteriorated, is part of any *default* event or another factor that severely impacts its liquidity, the Company may incur financial losses related to the funds invested and amounts receivable from the financial institution.

The Company therefore may not be able to meet our strategic and financial objectives related to any possible acquisition or equity interest already acquired.

The Company's main corporate purpose, as provided for under its Bylaws, involves maintaining ownership interest in other companies.

4.1 Description of risk factors

As part of the execution of its operational and financial strategy, the Company may carry out business evaluations for full or partial acquisitions, including evaluations related to acquisitions that may be significant in size and/or of strategic relevance.

On June 17, 2024, Neoenergia announced the creation of a joint venture with Carbon2Nature S.A.U. ("Carbon2Nature"), a Spanish entity controlled by Iberdrola, specialized in the development of nature-based projects (NBS – Nature Based Solutions) for the generation and subsequent commercialization of carbon credits.

Within this context, the Company may not be able to identify businesses that offer adequate acquisition opportunities or to acquire such institutions, entities or ownership interests on favorable terms.

If there are adequate opportunities to acquire or maintain ownership interest, the Company may incur additional risks that include, but are not limited to:

- ownership or contractual interest via a *joint venture*, for example, among others, may not contribute to the Company's commercial strategy or its image and reputation;
- any inability to achieve the expected synergies and/or economies of scale;
- difficulty or inability to efficiently integrate new constructions or facilities or certain acquired business and to satisfactorily manage such businesses or the company that results from such acquisitions into its organization;
- the acquisition process may be greater than that planned and the attention of the Company's management may be diverted from routine operations;
- the demand for capital and investment for such operations may generate possible losses or a negative cash flow and investments in acquisitions may not generate expected returns;
- the cost structure of ownership interests may be different from the Company's structure, which may not be able to adapt such structures to its own organization;
- acquisitions may generate goodwill, the amortization of which will result in a reduction in the Company's net income for the year and dividends;
- the Company may lose members of the management of the businesses in which it maintains an ownership interest, causing adverse effects on the strategy for target ownership interest and/or the Company;
- the acquisitions of ownership interests may be subject to notification and approval from the Administrative Council for Economic Defense (CADE), the National Electric Energy Agency (ANEEL) and third parties, such as financing agents, creditors and partners at the Company or the acquired companies; and
- we may not be successful in providing additional resources to continue a possible equity acquisition strategy.

In August 2024, Neoenergia provided notice the market of the acquisition, through a Public Offering of Shares for Registration Conversion and an auction held at B3, representing 6.37% of Neoenergia Cosern's capital stock.

In December 2024, the Company received binding indicative offers for the purchase of Geração Céu Azul

Additionally, Neoenergia finalized the sale agreement for the Baixo Iguaçu Hydroelectric Power Plant, of which 70% of the ownership interests was held by the company, to Companhia Paranaense de Energia (Copel). Copel previously held 30% of the generator's equity interest.

It is not possible to guarantee that the Company will be successful in managing these or other risks, as well as issues related to the most recent operations or any other future operation. The Company's inability to successfully integrate its operations, or any significant delay in implementing this integration, may cause material adverse effects on the Company's operating results and financial capacity.

Additionally, the acquisition of other companies may expose the Company to succession liabilities related to existing proceedings involving acquired entities, their management or contingent liabilities incurred prior to the respective acquisitions. Undisclosed liabilities arising from the Company's acquisitions may adversely affect its financial situation and operating results. If the Company makes any acquisitions in the future, these operations may be structured in such a manner as to result in the assumption of hidden or unidentified liabilities during the audit for acquisition.

4.1 Description of risk factors

Material liability associated with these acquisitions may impact its reputation and generate a material adverse effect.

Also, the business integration process may cause interruptions or a loss in existing activities. The diversion of attention of the Company's management and/or any delays or difficulties encountered in relation to the integration of these businesses may adversely affect operating results and its financial situation.

The Company is a *holding company* and a significant part of its cash stems from the distribution of the results of subsidiaries. Some financial contracts entered into by subsidiaries impose restrictions on the distribution of dividends, which may impact the *holding company's cash*.

The Company is a publicly-held corporation that acts in the capacity of a holding company, holding ownership interest in the capital of other companies dedicated to the distribution, transmission, generation and commercialization of electricity and provision of services in the energy sector.

A significant part of the Company's cash comes from the receiving of dividends and interest on shareholders' equity paid by its subsidiaries. As a result, events that cause reductions in the profits of such companies or suspensions in the payment of dividends may affect the Company's financial conditions and its ability to honor the payment of obligations.

The Company's subsidiaries maintain financing agreements that impose restrictions and conditions on the distribution of dividends above the legal and statutory minimum established; and, upon the occurrence of default, the payment of any dividends and/or interest on shareholders' equity.

The Company's decision to distribute dividends will depend, among other factors, on its ability to generate profits, profitability, financial situation, investment plans, contractual limitations, and restrictions imposed by applicable legislation and regulations.

Accordingly, the Company cannot guarantee that it will pay dividends to its shareholders in the future, which may have a material adverse effect on the liquidity and value of the shares it has issued.

The Company's internal control systems, policies and procedures may not be sufficient and/or fully effective in detecting inappropriate practices or errors in the issuance of the financial statements.

The Company's internal control systems, policies and procedures may not be sufficient and/or fully effective in detecting inappropriate practices or errors in the issuance of the financial statements. During the fiscal year ended December 31, 2024, according to the report prepared and forwarded by our Independent Auditors, no significant deficiencies were identified. Other improvements identified were directed by the Administration and are being managed by the responsible areas with the monitoring of the Office of the Superintendent of Internal Controls, as described in sub-items "d" and "e" of item 5.2 of this Form.

The holders of our shares of common stock may not receive dividends or interest on shareholders' equity.

Net income for the current fiscal year may be capitalized, used to absorb losses or otherwise retained, as provided for in the Brazilian Corporations Act, and may not be made available for the payment of dividends or interest on shareholders' equity.

In addition, the Brazilian Corporations Act provides Companies with the possibility of suspending the distribution of mandatory dividends during any specific fiscal year, if the Board of Directors informs the shareholders that such a distribution would be inadvisable, in view of economic and financial conditions. If this occurs, the holders of our shares of common stock may not receive dividends or interest on shareholders' equity, negatively impacting the value and liquidity of our shares.

Additionally, dividends may also be significantly reduced depending on the behavior of market variables, such as energy prices and interest rates in the domestic market. There are also restrictions on the distribution of dividends, imposed through the achievement of financial *covenants*, established in financial contracts, as well as restrictions established in concession contracts.

Delays or a failure to complete new transmission projects on the part of the Company, as well as expenses incurred above expectations, may negatively impact the Company's operations and results.

4.1 Description of risk factors

The Company's transmission projects, including, for example, the acquisition of lots during transmission auctions in 2018, 2020 and 2020 and 2022, may suffer delays in the construction and commercial operation of lines and substations or an increase in originally estimated costs.

Requirements from regulators and environmental agencies regarding the conditions of execution and licensing of projects may adversely affect the originally projected schedule and costs, as well as the quality of suppliers and the schedule made available.

In cases involving delays in commercial operations, which are not characterized as an exclusion of liability, the Company may suffer penalties or other unfavorable consequences, such as fines, execution of guarantees for faithful compliance and delays or discounts in the receiving of Permitted Annual Revenue (RAP) and, in more complex situations, impediments to participating in new auctions, which may result in losses or reduction of the originally planned remuneration. Additionally, the Company may be required to cover additional costs arising from the delay, which may result in a material adverse impact on its results and operations.

The Company may be responsible for any debts arising from benefit plans sponsored by its subsidiaries.

The subsidiaries Neoenergia Pernambuco, Neoenergia Cosern, Neoenergia Elektro, Neoenergia Brasília and Neoenergia Coelba, sponsor private supplementary pension plans for the benefit of their employees. As a result, the Company may be impacted by the increase in provisions for social security benefits, since, if there is a need for contributions for settlement, this may negatively affect its operating results. It is important to note that any deficits may be calculated and amortized by the sponsor, active and assisted participants in the contributory proportion referring to the deficit calculation period, according to the applicable legislation in force (Complementary Law No. 109/2001).

Distributors may be impacted by adverse guidelines and conditions regarding the extension of concessions.

On October 16, 2024, ANEEL opened Public Consultation No. 27/2024 regarding improvements to the draft amendment to the concession agreement. The deadline for sending a contribution ended on 12/02/24, and new guidelines were established in relation to the activities of the distributors.

According to the Addendum to the Concession Agreement, published on February 27, 2025, new conditions and guidelines will be established for the provision of the public electricity distribution services and in order to formalize the extension of the concessions for 30 years, under the terms of Federal Decree No. 12.068, of June 20, 2024. These conditions will range from additional indicators of supply quality, evaluation of consumer satisfaction, resilience of the networks, potential limitations considering competitive aspects, flexibility of the Economic Regime and recognition of intra-cycle investments, among other guidelines that must be addressed in specific regulations to be defined by ANEEL.

The Company cannot guarantee that there will be no impact on financial results due to adverse regulations arising from the guidelines contained in the clauses of the Amendment to the Concession Agreement.

Part of the activities that the Company carries out is currently subject to the process of obtaining or renewing environmental licenses and authorizations.

The Company and its subsidiaries depend on several registrations with Federal, State and Municipal Government bodies, as well as environmental licenses and authorizations. Part of our units are in the process of obtaining or renewing these licenses and authorizations and some units have not yet started the process to obtain such licenses and authorizations or have failed to comply with the legal term for submitting renewal applications. Full compliance with environmental conditions, linked to the environmental licensing process, are essential for the process of obtaining or renewing licenses. As a result, if we do not hold expertise related to environmental management, it may result in a failure to renew or obtain licenses. The occasional exercise of activities without the respective licenses or authorizations, which includes the exercise of activities based on untimely renewal protocols, may result in the application of fines, other administrative and criminal sanctions, in addition to possible political and reputational impacts. Additionally, the Company and its subsidiaries may not be able to obtain the necessary licenses and authorizations. The Company's strategy may be affected if

4.1 Description of risk factors

it is impossible to operate activities, which may negatively impact the operating results of the Company and its subsidiaries.

b. its shareholders, in particular the controlling shareholders i. to

controller company, whether direct or indirect, or control group

The interests of the Company's controlling shareholder may conflict with the interests of the remaining shareholders that join the Company.

Controlling and minority shareholders may have conflicting interests, which may be economic, financial, governance or operational in nature, and may even result in complaints to the CVM and litigation. Controlling shareholders may, among other acts, elect a majority of the members of the Board of Directors and decide on any matter requiring shareholder approval, including corporate reorganization, transactions with related parties, acquisitions, sale of assets and the amount and timing of payment of any dividends. The interests of the Company's controlling shareholder may differ and conflict with the interests of minority shareholders. Additionally, the controlling shareholder may avoid or delay certain transactions or business strategies that the other shareholders may otherwise consider favorable. We may not be able to resolve a potential conflict in this regard and, even if we are able to do so, the solution may be less favorable to us.

The controlling shareholder may eventually fail to comply with anti-corruption, counter-terrorism and anti-money laundering legislation in any of the countries in which it operates.

Failure to comply with anti-corruption, counter-terrorism and anti-money laundering legislation in any jurisdiction in which the Company's controlling shareholder operates may imply impacts on the Company's contractual *covenants*, difficulties in entering into contracts with international financiers, in addition to damaging the Company's image and reputation in the market, which may adversely affect its business and financial condition.

ii. to shareholders

Initially the Company would not currently be exposed to any risks for which the primary source is our shareholders.

c. subsidiaries and affiliates

Considering that the Company is a *holding company*, risk factors among subsidiaries and affiliates are described in the remaining sections of this item.

d. administrators

The interests of the directors may conflict with those of related parties.

Related parties linked to managers may vary according to the transactions carried out by the Company, its controlled companies and subsidiaries, such as the relationship between managers, family members and closely related individuals defined in the company's regulations and in CPC 05.

As a result, the Company may not be able to identify all possible conflicts of interest between managers and related parties.

The interests of directors may conflict with the interests of the Company.

Intervention from the managers in any social operation in which they have a conflicting interest with that of the Company, which conflicting interests are considered cases in which fulfillment of one interest partially or totally impacts the interest of the other, as well as uninformed deliberation of their impediments through formal means - minutes of the meeting of the board of directors or executive board -, will be considered invalid acts, in addition to possible legal, regulatory and reputational adverse impacts. The Company may not be able to identify a potential conflict of interest on the part of its managers with the interests of the company through its control processes.

4.1 Description of risk factors

Managers may breach anti-corruption, anti-money laundering and influence peddling legislation.

Failure to comply with the legal provisions related to combating corruption, money laundering and influence peddling on the part the Company's managers may result in their arrest in cases of conviction and impacts on the Company's image and reputation, breach of *covenants*, application of penalties and loss of rights, which may adversely affect its business and financial condition.

e. Company suppliers

Costs of contracting the Company's subsidiaries may vary according to market demand due to a limitation in the number of suppliers.

The maintenance and construction needs for new facilities at the Company's subsidiaries are met by few suppliers and with a low level of financial capacity, due to the high concentration in the market of technical services related to the organization's core activities. As a result, the Company's subsidiaries are subject to a low level supply of qualified suppliers, a risk of insolvency among these suppliers and high demand in this market, especially in circumstances in which large investments are made in the electricity sector, which may generate distortion in the prices of services previously considered by the Company.

Additionally, the prices of some materials and equipment used in the construction and maintenance of the assets are influenced by the quotation of foreign currencies and/or *commodities* for certain groups of assets, which may vary significantly and have a material adverse effect on the Company's financial condition.

Inability and/or unavailability on the part of suppliers at the Company's subsidiaries may negatively impact the Company.

The inability and/or unavailability of suppliers to provide the services contracted by the Company's subsidiaries with the quality provided for in the contract may: (i) cause a breach of regulatory obligations at the Company's subsidiaries; (ii) jeopardize the preservation of its works and equipment; and (iii) temporarily reduce the availability/capacity of distribution, transmission or generation of electricity, including impacting the Company's image and reputation.

Additionally, the Company's subsidiaries may be subject to the payment of fines and penalties as a result of non-compliance on the part of their suppliers with obligations, bankruptcy or financial difficulties, which may have an adverse effect on the Company's results.

Furthermore, the supply and provision of services at a lower quality than expected may generate non-compliance with conditions imposed on the Company and its subsidiaries by the responsible authorities and cause, for example, accelerated wear in electricity generation, transmission or distribution assets, causing additional costs and interfering with project cash flow and the Company, which may have an adverse impact on its financial situation and operating results. This may also occur in the event of suspension or an unforeseen termination of equipment supply or service contracts.

The Company and its subsidiaries may be held liable for acts of non-compliance with anti-corruption legislation on the part of its suppliers.

The Company cannot ensure that its suppliers will adopt the principles of integrity contained in the Code of Ethics and comply with the anti-corruption clauses in contracts. There is no way to guarantee that the entirety of the Company's suppliers and/or its subsidiaries will comply with Brazilian and foreign anti-corruption legislation. The Company and its subsidiaries may be held liable for acts performed by its suppliers or representatives acting on their behalf, interest or benefit, by virtue of the strict liability established by Federal Law no. 12.846/2013 (Anti-Corruption Act), which may have an adverse effect on the Company's financial conditions, as detailed in item 4.1(a). Additionally, conduct in violation of Brazilian and foreign anti-corruption legislation on the part of suppliers that may result in liability of the Company, once published, in general, in the press and media, may damage the Company's image and reputation in the market, which may adversely affect the Company's business and its financial conditions.

4.1 Description of risk factors

Certain issues with third-party companies may affect the Company, in the case of joint and several commitments.

During the execution of services with distribution, transmission, commercialization and generation assets, contracted companies use external resources, such as subcontracting. Due to any changes in the conditions provided for, subcontractors may not support changes in scenarios and may claim financial compensation directly from the Company, adversely impacting their results.

Any delays or failures in the provision of services by construction companies contracted by the Company's subsidiaries and in the supply of machinery and equipment may have an adverse effect on their image and business.

The Company's subsidiaries outsource certain construction services they need to develop their projects and acquire the necessary machinery and equipment from third parties. As a result, the term and quality of the projects in which the Company and its subsidiaries participate depend on external factors that are outside their control.

Any failures, delays or defects in the provision of services by construction companies contracted by the Company, as well as in the supply of the acquired machinery or equipment may generate non-compliance with the conditions declared to the Government, a delay in the expected schedule of deliveries of the projects and a temporary reduction in the capacity to supply energy, affecting the revenue and reputation of subsidiaries and, consequently, the Company, in addition to causing accelerated wear in distribution, generation and transmission assets for electricity at subsidiaries, causing additional costs and a decrease in projected revenue, which may have an adverse impact on the financial situation, operating results and image of the subsidiaries and, consequently, of the Company. This may also occur in the event of suspension or an unforeseen termination of equipment supply or service contracts, which may cause the impacts described above to the subsidiaries and to the Company.

The operation of the Term Pernambuco thermoelectric plant, controlled by the Company, depends on the supply of water and gas.

Termopernambuco maintains a contract with COMPESA to supply a monthly volume of 20,000 m³ of raw water. As a result, if, for any reason, COMPESA does not supply Term Pernambuco with the volume of water contracted or does not meet the agreed upon supply deadline, its activities may be negatively affected. This agreement is effective until 2041.

In 2024, Neoenergia signed an amendment with ANEEL to move the Capacity Reserve Agreement – CRCAP resulting from the 2021 Capacity Reserve Auction moving supply forward to October 2024. During the auction, Termopernambuco sold the entirety of its available capacity, and supply was started on July 1, 2026, with a term of 15 years (up to June 30, 2041).

In order to comply with the moving forward of CRCAP, the gas Purchase and Sale Supply agreement was entered into between Termopernambuco and Eneva S.A. ("Eneva"), for the supply of fuel for the referred to advance period, which comprises 21 months between October 1, 2024 and June 30, 2026.

For the period between July 1, 2026 and June 30, 2041, a gas supply contract was signed with Shell Energy do Brasil LTDA.

Although this agreement establishes penalties for failure to supply fuel, there is no way to guarantee that such events will not affect the Company's future results.

f. customers

The Company's controlled distributors operate in a sector subject to the reduction of results due to an increase in delays and default on the part of its customers.

The energy sector measures default, which is measured by the ratio between the amount provisioned for Estimated Losses on Doubtful Accounts (PECLD) and accumulated revenue in 2024.

4.1 Description of risk factors

PECLD/ROB	2024	2023	Var.	YTD Regulatory Limit
 Neoenergia Coelba	16,508 195 1.18%	16,580 230 1.39%	-0.43% -15.22% (0.21 p.p.)	16,508 199 1.21%
 Neoenergia Pernambuco	9,830 209 2.12%	9,221 239 2.59%	6.60% -12.55% (0.47 p.p.)	9,830 160 1.62%
 Neoenergia Cosern	4,121 19 0.40%	3,814 7 0.18%	8.05% 171.43% 0.28 p.p.	4,121 21 0.50%
 Neoenergia Elektro	12,094 117 0.96%	11,311 114 1.01%	6.92% 2.63% (0.05p.p)	12,094 74 0.61%
 Neoenergia Brasilia	5,442 48 0.89%	4,944 48 0.97%	10.07% 0.00% (0.08 p.p)	5,442 29 0.54%

NOTE: PECLD considers the provisioned amount + adjustment for inflation.

The increase in default in 2024 compared to the previous year, especially in NE distributors, can be explained by the socioeconomic scenario marked by an economic downturn, an increase in interest rates, as well as the increase in the value of energy to Red 2 in October 2024 before returning to the green level at the end of 4Q24. Tariffs charged by the distributors reimburse companies up to a certain level of default, defined by ANEEL under each tariff review. If this level of default is exceeded, companies will not be able to pass on all default costs to their customers. The Company cannot guarantee that its subsidiaries will be able to implement measures necessary to control default, nor that such measures would guarantee a reduction in default or compliance with regulatory limits. Significant increases in default rates may affect cash flow and operating results at the subsidiaries and, consequently, the Company.

Default on the part of customers in the generation segment may negatively impact the Company.

The Company's energy generating subsidiaries maintain contracts for the sale of electricity with energy distributors or customers in the free energy market. In the event that any situation emerges adversely affecting the ability of buyers to honor their respective obligations under such contracts, the Company's generators may be negatively affected in the conduct of their business activities, their results for operations and financial condition, and may have to renegotiate contracted energy. The Company cannot guarantee that its power generation subsidiaries will achieve the same contracting conditions already signed in additional negotiations.

Customer default in the transmission segment may negatively impact the Company.

In the transmission sector, the ONS occupies the role of both contractor and service administrator for users and generators. However, transmitters are exposed to risk in the event that guarantee clauses under the Transmission System Usage Agreements (CUST) are not immediately executed there is default on the part of users and generators. In cases of default, transmitters must inform the ONS of the respective agents and the defaulted amount so that guarantees are executed and agents are penalized. If this does not occur, or in the event that there are delays in the execution of guarantees, the transmitters may suffer a negative impact on their cash flow and, consequently, affect the Company.

4.1 Description of risk factors

Customer default in the commercialization segment may negatively impact the Company.

The Company's energy trading company maintains contracts for the purchase and sale of electricity signed under the Free Energy Market (ACL).

With the possibility of migration of high voltage and medium voltage consumers regardless of consumption according to MME Ordinance 50/2022 and the establishment of the retail marketing modality focused on sales to customers with reduced demand in ANEEL's Normative Resolution No. 1.011/2022, the free energy market verifies the entry of smaller consumers into the market and increases the attractiveness of new traders. The Company's trader therefore faces a new credit risk profile of smaller customers and agents being given access to credit and different guarantees.

In the event that any situation emerges adversely affecting the ability of buyers and sellers of energy to honor their respective obligations under such contracts, the Company's trading company may be negatively affected in the conduct of their business activities, their results for operations, financial condition, and cash flow.

g. sectors of the economy in which the issuer operates

The Company may be adversely affected in the event that tax and tariff incentives within the sector of operations at its subsidiaries currently granted by the respective government authorities are revoked, as well as in the event that there are changes in tax and tariff legislation impacting the current tax burden.

The Company's subsidiaries are beneficiaries of various tax incentives. To ensure the continuity of these incentives during their term, we must comply with a series of fiscal, labor, social and environmental protection and control requirements, which may be subject to questioning. If the tax authorities understand that all the procedures and conditions necessary in enjoying the benefits in question have not been observed or if we fail to comply with part or all of these obligations, our tax incentives may be suspended, revised or canceled (with possible retroactive effects).

Additionally, certain incentives are subject to fixed terms and we cannot guarantee that they will be renewed when they expire, nor can we guarantee that we will obtain benefits when new incentives are created. Provisional Presidential Decree No. 2.199-14/ 2001, which amended Federal Law No. 14.753/2023, established a deadline for the submission of new investment projects for SUDENE subsidies for December 31, 2028. Failure to approve requests linked to investments made by the Company may result in economic or financial losses.

The current Federal Government approved a tax reform initiative (Constitutional Amendment 132) on consumption. At the start of 2025, Complementary Law 214/2025, which regulates tax reform was signed. The reform provides for the replacement of current taxes with three new taxes: CBS, IBS and IS. In this case PIS, COFINS and IPI will be replaced by CBS (Contribution on Goods and Services) and IS (Selective Tax), both at the Federal level, and ICMS and ISS will be replaced by IBS (Tax on Goods and Services) at the State and Municipal level. The complexity of the new structure will come to light during the transition period (2026-2032), in which, in addition to the new taxes, taxpayers will continue paying current taxes. This will impact key systems and processes such as invoicing, purchasing, budgeting, and accounts payable.

The concept of *cashback* will be instituted, with a 100% and 20% return on electricity for CBS and IBS, respective, to the low-income population.

The Company cannot guarantee that its subsidiaries and consequently the Company itself will not be impacted by its results for operations, cash flow and financial conditions due to new regulations established under the tax reform.

The intervention of the Brazilian government in the national economy through significant changes in its inflation, tax, credit and tariff policies and standards may affect the Company's business.

The recent history of the Brazilian economy allows us to verify numerous examples of measures adopted by the Brazilian government that significantly changed the conduct of its policies, in order to address existing

4.1 Description of risk factors

economic and political situations. Examples include increases or reductions in interest rates, changes in fiscal policies, wage and price controls, exchange rate devaluation, capital control, limitations on imports, interventions in concessions within the electricity sector, among other measures.

The Company has no control over the measures or policies the Brazilian government may adopt in the future. The Company's business, financial conditions, results for operations and future prospects may be significantly affected by material changes in policies or standards that involve or influence factors such as:

- inflation policy;
- fiscal policy;
- exchange rate policy;
- social and political stability;
- expansion or contraction of the global or Brazilian economy;
- exchange controls and restrictions on remittances overseas;
- relevant exchange rate fluctuations;
- changes in fiscal and tax regimes;
- liquidity of the domestic financial and capital markets;
- interest rates;
- inflation;
- change in the criteria for defining prices and tariffs practiced;
- change in the conditions of concession contracts;
- power rationing; and
- other political, regulatory, diplomatic, social and economic events that may occur in Brazil or that affect the country.

The adoption by the Government of policies or standards that may affect these or other factors in the future may contribute to economic uncertainty in Brazil and increase volatility within the Brazilian securities market. The occurrence of any of these events may have an adverse effect on the Company.

Political instability may adversely affect the Company's business and results, in addition to the price of its shares and its reputation.

Brazil's political environment has historically influenced, and continues to influence, the performance of the country's economy. Political crises have affected, and continue to affect, the confidence of investors and the general public, which has resulted in a slowdown in the economy and increased volatility in securities issued by Brazilian companies.

Additionally, the Brazilian economy suffers direct impacts from the Government's reform agenda, its adherence to market expectations and the progress of proposals, according to the established schedule. The results of reforms and the interpretation of market agents are uncertain and may affect Brazil's reputation and confidence on the world stage.

Additionally, a possible scenario of political instability may be aggravated due to greater polarization along the political spectrum, which may in new economic and political impacts on Brazil and an adverse effect on the Company.

Inflation and the Federal Government's measures to combat inflation may significantly influence economic uncertainty in Brazil, and may adversely affect the Company's operating results.

The Company is susceptible to influences from the Brazilian and global scenario with regards to financial and economic aspects.

Within the domestic scenario, in 2024, the Broad National Consumer Price Index ("IPCA") totaled 4.83%, within the target established for the year, which varied between 1.75% and 4.75%. The index was also higher than the IPCA recorded in 2023 (4.62%). The General Market Price Index ("IGP-M") published by the Getúlio Vargas Foundation ("FGV"), which is also used as a market reference for price variations, closed 2024 at 6.54%, below that recorded in 2022 (-3.18%). In 2024, the basic interest rate, Selic, closed the year off at 12.25%, after starting the year at 11.25%.

However, the Central Bank is expected to make conservative interest rate reductions, assessing the behavior of inflation in the face of the intensification of contractionary monetary policy, which maintains a level of uncertainty for financial markets and economic projections. It was also observed that the Government's

4.1 Description of risk factors

fiscal deterioration measures add to inflation, which can have important implications for economic stability in the short and medium term.

Additionally, inflationary pressures and any policies adopted by the Federal Government to combat inflation may impact the cost of the Company's indebtedness and the costs of acquiring new loans, as well as restrict the Company's ability to access foreign financial markets, adversely affecting the Company's business, financial conditions and results.

The military conflict between Russia and Ukraine and Israel and Hamas has an impact on the global economy, which may have an adverse effect on the Company, related to *commodity* prices and their impacts on our business.

Starting in 2022, the war between Russia and Ukraine caused shortages of food and other essential resources, increased the cost of energy and fuels considerably, weakened purchasing power and consumption, especially in Europe, with a high cost related to the drop in production within the global economy and impacted financial markets around the world.

The worsening of military conflicts and political instabilities throughout 2024, including the continuation of the war between Russia and Ukraine, the escalation of confrontations in the Middle East and changes in the United States' foreign policy have generated impacts on the global economy and may adversely affect the Company's business.

This scenario of uncertainty involving increased international sanctions, trade restrictions and uncertainties regarding global energy policy contributes to the increase in exchange rate volatility and *commodity prices*, which may eventually adversely impact the credit quality of suppliers and their ability to maintain current contracts that include inputs associated with these variables. Additionally, the increase in prices can contribute to a reduction in the population's consumption capacity and a reduction in employment, due to the entrepreneur investments being reduced in the face of economic instability.

To date, the Company has not been involved in businesses directly linked to these conflict regions. Since the war has an impact on the economy with a global reach, it is not possible to guarantee on what scale and how directly its effects will be perceived adversely on the Company's results.

Restrictions on the movement of capital outside Brazil may impair the Company's ability to comply with certain payment obligations in foreign currencies.

Brazilian law allows the Federal Government to impose temporary restrictions on the conversion of the Brazilian currency into foreign currencies and the remittance to foreign investors for its investment funds in Brazil, whenever there is a serious imbalance in the Brazilian trade balance or reasons for a serious imbalance to occur. The Federal Government may take such measures in the future if it deems necessary. The imposition of restrictions on the conversion and remittance of foreign exchange overseas may impair the Company's access to the international capitals market, in addition to making it difficult to pay off any debt obligations denominated in foreign currency. As a result, these restrictions may adversely affect the Company's ability to meet any payment obligations in foreign currencies.

The deterioration of economic and financial market conditions, in general, or the perception of risk in other countries, especially in the United States and emerging markets, may negatively affect the Brazilian economy and the market price of Brazilian securities.

Investor reactions to economic and financial market conditions in general, the perception of risk, as well as crises in other countries, especially in the United States and emerging markets, may restrict access to capital markets and compromise our ability to finance and/or refinance operations in the future on favorable terms, also considering the variations in exchange rates and interest rates resulting from this process that may increase the cost of financing. Additionally, it is not possible to guarantee that, in the event that there are adverse occurrences in emerging markets, international capital markets will continue to keep their doors open to companies with significant operations in Brazil.

4.1 Description of risk factors

The current US government may present protectionist measures and a plan to increase tariffs for countries such as Brazil on exported items, which may result in increased export costs, trade retaliation and reduced appetite among foreign investors to Brazil. Additionally, the recent depreciation of the real against the dollar and other currencies in 2024 will increase import costs, reflecting an increase in inflation and possibly weakening of the Brazilian economy domestically and in the international market.

The decrease in foreign investment in Brazil may negatively affect growth and liquidity in the Brazilian economy, which in turn may have a negative impact on business.

The political, economic and social conditions in Brazil and at a Global level may have an adverse impact on the Company's business activities, which is in turn reflected in the value of its shares listed on the stock exchange.

Any economic, political and social crises may negatively affect the performance of the market value of the Company's shares. Such problems may adversely affect the economic conditions, among others, under which the Company operates in a manner that may cause a materially negative effect on its business and market value.

Changes in Brazilian tax laws and sector costs may have an adverse impact on the Company's operating results.

The Federal, State and Municipal governments may implement changes in tax laws and sector costs, which affect participants within the Brazilian energy market, the Company, its subsidiaries and consumers. These changes may include adjustments to the applicable tax rates and/or tax bases and, occasionally, the imposition of new taxes in order to increase collection.

The Federal Government approved the tax reform, sanctioned in Jan/25, Complementary Tax Reform Law 214/2025, which provides for the replacement of current taxes by two unified taxes (CBS and IBS) and the creation of a Selective Tax (IS).

PIS, COFINS and IPI will be replaced by CBS (Contribution on goods and services) – Federal. ICMS and ISS will be replaced by IBS (Goods and Services Tax) – State and Municipal.

IS will be applied to ores (except for export), vehicles (according to energy efficiency and gas emission), vessels and aircraft, as well as cigarettes and alcoholic beverages. The complexity of the new structure will come to light during the transition period (2026-2032), in which, in addition to the new taxes, taxpayers will continue paying current taxes at different rates. The transition period may impact key systems and processes such as invoicing, purchasing, budgeting, accounts payable.

Such measures may increase the Company's tax obligations, which may, in turn, adversely affect its operating results.

Such measures may eventually impact initially estimated returns for projects in general and affect contractual conditions with suppliers and customers, which may, in turn, influence its profitability, and adversely affect the Company's operating and/or financial results.

If companies are unable to pass the cost of these additional taxes and costs on to their consumers or purchasers of energy or services, operating results and the financial condition of the Company and its subsidiaries may be adversely affected.

h. regulation of the sectors in which the issuer operates

The Company's subsidiaries may be penalized by ANEEL and other state inspection agents for non-compliance with the obligations contained in the concession and/or authorization agreement, particularly in relation to distributor quality indicators, which may result in fines and other penalties being applied and, depending on the severity of the default, expiration of the concession.

The Company's subsidiaries carry out their generation, transmission and distribution activities in accordance with the concession agreement entered into with the Federal Government, through ANEEL, or authorizations that are issued, so that ANEEL, in turn, is authorized to supervise the provision of these services, and consequently, impose penalties if they fail to comply with any provision of the respective granting acts, current legislation and sector standards, including minimum quality standards determined for the generation,

4.1 Description of risk factors

transmission and distribution of electricity, as well as for the improvement of services and investment obligations in Research, & Development and Research into Energy Efficiency.

Failure to comply with obligations provided for in legislation, regulations and grants may result in penalties applied according to the seriousness of the infraction, ranging from the application of a warning, fines, to revocation of the authorization or expiration of the respective concession authorization (resumed by the Government).

In such cases, assets linked to the concession will be reverted to the Government, and the concessionaire will be owed indemnities for reversible assets not yet depreciated or amortized, which may not be compatible with the residual value of these assets.

The imposition of fines or penalties by ANEEL, early termination, non-renewal of concession agreements or their renewal under less favorable conditions than those currently in force may adversely affect our investment projects and operating and financial results. In addition, according to Federal Law No. 12.767/2012, the Company may suffer from intervention on the part of the Government, through ANEEL, if it verifies the inadequate provision of the public electricity services and non-compliance with contractual, regulatory and legal standards.

All Distributors at the Neoenergia Group are monitored under Distribution Supply Continuity Results Plans (classification of electrical assemblies within regulatory limits), cycle 2023 to 2026, and targets are established through Circular Letter No. 9-SFE/ANEEL of 03/07/2023. Additionally, according to ANEEL Regulatory Ordinance 948/2021, all energy distributors now have an obligation to comply with regulatory covenants for quality (DEC and FEC) and economic and financial sustainability.

Neoenergia Coelba fulfilled the global target agreed to under the Connection Works Results Plan, cycle 2023/2024, through Official Letter No. 644/2023-SFT/ANEEL of November 6, 2023.

Neoenergia Pernambuco is being monitored under the Distributed Generation Results Plan (Micro and Minigeneration). The plan was filed through Official Letter ARPE-CEE No. 068/2024, and its satisfactory conclusion was indicated in Technical Annotation No. 018_2024-CEE-ARPE_SFT

On a quarterly basis, distributors present the progress of actions agreed upon under respective plans forwarded to the Regulator.

- Neoenergia Pernambuco: Continuity and Distributed Generation Plans;
- Neoenergia Coelba: Continuity Plan and Connection and Works;
- Neoenergia Elektro: Continuity Plans;
- Neoenergia Brasília: Continuity Plans;
- Neoenergia Cosern: Continuity Plans

The companies' agreed upon quality targets referring to the Continuity Plans were fully complied with.

Failure to comply with DEC or FEC indicators for 2 consecutive years or for 3 of the previous 5 calendar years will incur a limitation of the payment of dividends and interest on shareholders' equity to 25% of the respective net income. Cases involving non-compliance for 3 consecutive years will be considered to constitute contractual nonperformance, which may result in the opening of an administrative process aimed at forfeiting the concession.

Additionally, failure to comply with the criterion of economic and financial efficiency for 1 year, will incur a limitation of the payment of dividends and interest on shareholders' equity to 25% of net income and the prohibition of entering into new contracts between related parties. Cases involving non-compliance for 2 consecutive years will be considered to constitute contractual nonperformance, and it may be possible to forfeit the concession.

During the last 5 years of the concession agreement, any non-compliance with the efficiency indicators regarding the continuity of supply will result in restriction of the payment of dividends. These restrictions will remain in effect until the upcoming annual calculation under the covenant is performed.

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According to the Addendum for the Extension of the Distributor Concessions, after 2 years of non-compliance with the criteria of continuity of supply or economic and financial management, the company will be subject to the filing of a contract expiration process. There is also the possibility of limiting the payment of dividends and interest on equity in case of non-compliance with technical quality indicators.

During the last 5 years of the contract, in order to ensure the proper provision of services by the distributor, ANEEL may establish stricter criteria for the application of the provisions of this Sub-Clause.

In October 2024, Bill 1272/2024 was approved in the Brazilian House of Representatives, which aims to decentralize the supervision of electricity distribution services, allowing municipalities and the Federal District to act in the management of concession and permission contracts. The participation of municipalities in the control of the distributors will depend, according to the text, on the manifestation of will from the municipality and the signing of a targets agreement. The Bill is still awaiting a vote in the Senate and will be valid for ongoing contracts, and intermunicipal consortia may also ratify the agreement.

The Company cannot guarantee that it will not be penalized by ANEEL or other authorities holding state and, eventually, municipal supervisory power. Additionally, we cannot ensure that regulations to be directed by ANEEL, considering the Amendment to the concession agreement, will not have a material impact on the possible application of fines and penalties in the event of non-compliance. If the concession agreement is terminated due to the Company's responsibility, the effective amount of reimbursement by the Government may be substantially reduced through the imposition of fines or penalties.

In a similar manner, the imposition of fines or penalties on the Company or the revocation of concessions or authorizations may substantially and materially affect its business, financial condition and operating results.

Loss of concession for failure to provide adequate services as provided for.

The Company's subsidiaries are, in some cases, concessionaires for the provision of public services for the distribution or transmission of electricity and concessionaires for the use of public assets for the purpose of generating electricity. According to Federal Law No. 8.987, of February 13, 1995, which provides for a concession regime and permission for the provision of public services ("Concessions Act"), the Government may intervene in the concession in order to ensure appropriateness in the provision of the service and compliance with legislation. Federal Law 12.783, of January 11, 2013, establishes renewal of the contract for a period of up to 30 years for the distribution concessions addressed in article 42 of the Concessions Act in order to guarantee the continuity of services, efficiency of the quality indicators and tariff moderation. Additionally, according to ANEEL Regulatory Ordinance 948/2021, all energy distributors now have an obligation to observe regulatory and quality *covenants* (DEC and FEC), which, if not complied with, may result in the application of penalties, such as the limitation of dividend distribution or payment of interest on shareholders' equity and the loss of the concession, linked to non-compliance with certain regulatory limits, as stated in the contract.

Among the Company's controlled distributors, Neoenergia Brasília is subject to a term of contract established in article 42 of the Concessions Act and will be subject to renewal in 2045. Remaining distributors will renew the contracts in 2027, Neoenergia Coelba and Neoenergia Cosern, in 2028, Neoenergia Elektro and in 2030, Neoenergia Pernambuco.

On June 20, 2024, Federal Decree 12.068/24 was published, presenting the criteria for evaluating the extension of concessions and the guidelines that must be included in the contractual amendment. On October 16, 2024, ANEEL opened Public Consultation No. 27/2024 regarding improvements to the draft amendment to the concession agreement. The deadline for sending a contribution ended on 12/02/24.

In February 2025, the Addendum to the Concession Agreement was disclosed, with an analysis of the contributions to Public Consultation No. 027/2024, in order to formalize the extension of the concessions, pursuant to Federal Decree No. 12.068, of June 20, 2024 and Federal Law No. 9.074, of July 7, 1995.

4.1 Description of risk factors

The Company operates in the Brazilian electricity sector, which has been restructured by the Federal Government. Any changes in regulations for the electricity sector may adversely affect companies subject to such rules, including the Company.

The main activities of the Company's subsidiaries operating in the electricity sector are regulated and supervised by the Federal Government, through the Ministry of Mines and Energy - MME, the National Electric Energy Agency - ANEEL and the National Electric System Operator - ONS. The MME, ANEEL and ONS hold discretionary powers to implement and change policies, interpretations and standards applicable to various aspects of the activities carried out by the Company's subsidiaries, particularly operational, maintenance, security-related aspects, as well as aspects related to remuneration and inspection of the activities performed by the Company's subsidiaries. Any modifications may have an impact on results at the Company and its subsidiaries.

The Federal Government has been implementing significant changes in legislation within the Brazilian electricity sector during recent years, especially through the Concessions Act, the Electricity Sector Act, the Electricity Sector Restructuring Act and Federal Law No. 12.783, of 01.11.2013, in addition to administrative regulations. These measures sought to disconnect the regulatory authority from the Federal Government, increase private investment in energy generation, transmission and distribution in Brazil, encourage competition in the sector and contribute to tariff moderation. Within the scope of this restructuring, regulatory authorization was assigned to ANEEL.

The company is subject to Regulatory Ordinance No. 948/21, which regulates quality assessment of the governance systems to be applied to electricity distributors. Under this resolution, distributors subject to insufficient governance will be included in an inspection and monitoring program in order to promote continuous improvements, achieving, at a minimum, regulatory targets in the provision of services, economic and financial sustainability and quality of the governance system. The company cannot guarantee that it will meet the regulator's minimum governance criteria and may be subject to minimum parameters for financial health.

In December 2021, ANEEL approved Regulatory Ordinance No. 1.000, which brings together content related to the rights and duties of electricity consumers and resolutions regarding ombudsmen at distributors, tariff bands, white bands and recharging of electric vehicles, services provided to isolated systems, among other items. From among the resolution's key aspects, we wish to highlight alterations to processes for change of ownership (prohibition of the collection of previous debts), reimbursement for electrical damages to equipment, a reduction of the deadline for establishing network connections, return of amounts improperly collected by the distributor in double, indexes for inflation adjustments and interest, and the inclusion of mandatory digital channels for the provision of client services.

On January 7, 2022, Federal Law No. 14,300 was published, which established a legal framework for Mini and Distributed Microgeneration (MMGD). It was established that units that previously hold a MMGD and those that adhere within 12 months of the publication of this law would remain subject to current benefits until December 2045. For consumers that joined after 12 months, a transition rule was foreseen with progressive partial charges each year until full collection of tariff components that aim to remunerate distributors (TUSD Fio B) is reached in 2029. Complementation during transition will be carried out through a grant with resources taken from the Energy Development Account (CDE). The Law also presents a provision for recognition of involuntary overcontracting caused by MMGD under distribution companies' purchase balance sheet. However, calculation of the volume to be considered depends on ANEEL's regulations.

On September 28, 2022, Ordinance No. 50/GM/MME was published, establishing that, as of 2024, Group A consumers may choose to purchase electricity from any concessionaire, licensee or authorized power supplier within the SIN. An obligation of representation by a retail agent before the CCEE was established for suppliers with an individual load of less than 500kW.

ANEEL Regulatory Ordinance 1.024/2022, implemented starting in June 2022, established the end of TUST stabilization, which was replaced by a tariff classification strategy calculated each cycle. The TUST and classification (upper and lower limits) will therefore be recalculated annually. The TUST to be applied to each tariff cycle must be within this range. Changes in the calculation methodology and frequency of reviews will introduce greater volatility to generators' tariffs since each cycle will suffer variations due to factors that are intrinsic to the Nodal methodology, namely:

- Variation in RAP: influenced both by adjustments under the IAT (Transmission Update Index) and expansion of the Basic Network (entry into commercial operation of new facilities or delays in operation in planned facilities).
- MUST (Transmission System Usage Amount) for generation and consumption.
- Network topology.

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Additionally, ANEEL Regulatory Ordinance No. 1,041, which was published on September 20, 2022, establishes the intensification of the location signal through weighing of the TUST calculation, considering the current (Alternative 1) and the new methodology (Alternative 2A - location signal). This Resolution provides for staggered application of location signal intensification year by year - starting at 100% (Alternative 1)/0% (Alternative 2A) in 2023, before reaching 50% (Alternative 1)/50% (Alternative 2A) in 2028, which ensures that the highest charges are applied to agents that most burden the transmission system. On September 28, 2022, Ordinance No. 50/GM/MME was published, establishing that, as of 01/01/2024, Group A consumers may choose to purchase electricity from any concessionaire, licensee or authorized power supplier within the SIN. An obligation of representation by a retail agent before the CCEE was established for suppliers with an individual load of less than 500kW.

On December 12, 2023, Order No. 4.675/2023 was published, which approved the RAP adjustment of the 2023-2024 tariff cycle.

In May 2024, ANEEL published Normative Resolution No. 1.094/2024 regulating articles 21 and 24 of Federal Law No. 14.300/2022, which refer to involuntary overcontracting and the sale of surpluses arising from the distributed microgeneration and mini-generation regime. This topic was discussed through Public Consultation No. 31/2022 and, according to the agency's decision, involuntary overcontracting will be calculated for surplus energy from 2022 and cover all existing MMGD facilities. In the regulation of art. 24, rules were established so that consumers with MMGD can sell energy to the distributor. In short, the distributor can provide a specific request for proposals to these generators, informing it to registered consumers. To make the sale, generators must adhere to the CCEE, and are subject to a maximum price.

In May 2024, the 1st phase of ANEEL Grant Offer No. 8/2024 was opened in order to obtain subsidies on the regulation of Federal Decree No. 11,314, of 12/28/22, which establishes the bidding rules and the extension of the public electricity transmission service concessions at the end of their term.

In June 2024, the Federal Government published Federal Decree No. 12.068, which regulates the extension of distribution concessions for 30 years and establishes guidelines for amendments to the concession contracts. Extension criteria involve verifying the provision of the appropriate services related to the efficiency of continuity of supply and economic and financial management. The Addendum to the Concession Agreement was published on February 27, 2025 and established the clauses with the conditions of service provision for distributors for which contracts are extended.

In September 2024, Bill 3027/2024 establishing the Low Carbon Hydrogen Development Program (PHBC) was approved and sent to be subject to a presidential sanction before being converted into Federal Law no. 14.990/2024. The Law establishes the granting of tax credits for the commercialization of Low Carbon Hydrogen and its derivatives.

On November 13, 2024, the Senate approved Bill 182/24, which regulates the carbon credit market in Brazil and includes a new regulatory structure providing for the creation of the Brazilian Emissions Trading System (SBCE).

There is no means of anticipating future reforms and changes in the regulations for the electricity sector and its effects on the Company and its subsidiaries, which may not be able to pass possible costs of laws and regulations that may be sanctioned on to its customers. Its operating results may therefore be adversely affected.

Upon termination of the Concession Agreement, the Government may prevent the realization of the full value of certain assets and/or cause the loss of future profits without providing sufficient compensation to meet the Company's commitments.

Under the terms of the Concession Law, the concession will be terminated at end of the contractual term or under certain circumstances, namely: expropriation, expiration, termination and annulment of the Concession Agreement and bankruptcy or extinction of the concessionaire. In the event that the concession is terminated, the current concessionaire shall not be entitled to any portion of the service or powers that were under its management during the course of the Concession Agreement.

Assets and facilities linked to the concession will be reverted to the Government upon extinction

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of the grant. Under the terms of the Concession Agreement, linked assets and facilities are those carried out by the concessionaire and effectively used in the provision of services. Although the Issuer is entitled to indemnities for the reversal of assets that have not been completely amortized or depreciated, there is no means to ensure that, when applying the new replacement value method or another method at its discretion, the Government will pay the amount that the concessionaire expects for the indemnity for the assets. As a result, there may be positive or negative variations.

Also, in the event advance termination, it cannot be guaranteed that this amount will be sufficient to compensate for the loss of future profit. If ANEEL terminates the Concession Agreement due to the Company's default, the amount of the indemnity may be reduced by imposing fines and demanding damages. Advance termination, however, will necessarily be preceded by an administrative process to verify the violations or failures on the part of the Concessionaire. Their right to be heard will be preserved, and the process will not be installed until the Concessionaire has been given full knowledge, in detail, of such contractual violations and sufficient time to provide corrections.

Advance termination of the Concession Agreement by the Government, as well as the imposition of penalties on the Issuer associated with such termination, may generate significant impacts on its results and affect its ability to pay and comply with financial obligations.

Any unsatisfactory assessment regarding corporate governance at electricity distributors, according to the rules provided for in ANEEL Regulatory Ordinance No. 948/21, may negatively impact the Company's results and reputation.

Electricity distributors controlled by the Company are subject to Regulatory Ordinance No. 948/21 from the National Electric Energy Agency - ANEEL, which revoked the resolutions REN 787/17 and REN 907/2020, regarding the period of evaluation and clarification of methodology, which is used to establish criteria for assessing the quality of corporate governance systems to be applied to distribution concessionaires. REN 948 establishes that the quality of corporate governance systems at electricity distributors must be evaluated by ANEEL.

If the electricity distributors controlled by the Company are classified in the insufficient level of corporate governance, these companies may suffer regulatory restrictions, which include inclusion in an inspection and monitoring program, with the purpose of promoting continuous improvements, achieving, at a minimum, regulatory target in the provision of services, economic and financial sustainability and quality of the governance system.

In any case, given the regulatory restrictions to which the Company's subsidiaries may be subject, as described above, any classification of the corporate governance system at the Company's subsidiaries as insufficient may eventually negatively affect the Company's reputation before the market and, consequently, negatively impact its results.

Unfavorable conditions and results of bidding processes, acquisitions of projects and the renewal of energy sales contracts may have a significant impact on the Company's strategy.

The Company's business strategy is also linked to the existence and success of new business activities mainly linked to the acquisition of projects and participation in bidding processes related to the generation, transmission and distribution of electricity. If the Federal Government does not initiate new bidding processes or if the Company's proposal does not prevail over other processes, or if the price provided for under the terms of the Company's proposal proves to be higher than the prices offered by the other competitors, or if for any other reason we are not declared the winner during bidding and acquisition processes, our ability to execute our business strategy may be compromised.

Most of our energy generators carry out energy sales in the regulated market, with a term of validity of 30 or 20 years defined in the contract. Conditions for renewing these contracts, at the end of the term, may be less favorable both in terms of period of validity and price. Renewal under less favorable conditions may have financial impacts on the Company's subsidiaries.

Failure to achieve any of these strategies may have an adverse effect on the business and results of the Company and its subsidiaries.

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Tariffs that controlled companies charge for the sale of energy to captive energy consumers are determined by ANEEL. Operating revenue at the Company and its subsidiaries may be adversely affected if ANEEL makes unfavorable decisions regarding tariffs charged.

Controlled companies that are public service concessionaires are subject to a highly regulated environment. Additionally, ANEEL is authorized to regulate and supervise various aspects of the business activities performed at these companies, including determining that fees charged are reduced, investments increased and that programs are implemented to improve services, among others.

Concession agreements and Brazilian legislation establish a maximum price mechanism, which allows for three types of tariff adjustments: (i) annual adjustment based on a parameter-based formula defined in the concession agreement, (ii) periodic review (every five or four years) and (iii) special review. The Company is entitled to an annual adjustment, which is granted to offset certain effects of inflation on tariffs and to pass cost structures that are not manageable by subsidiaries on to consumers, such as the cost of acquiring energy and sector costs, including charges for the use of transmission and distribution facilities.

Additionally, ANEEL conducts a periodic review every five or four years to identify variations in the distributor's costs and define an index based on its operational efficiency, which will be applied to the index for annual adjustments at the subsidiaries, the effect of which is to reward the efficiency in the management of its costs and share any gains with subsidiaries' consumers. Distributors also hold a right to request a special review of their tariffs if unpredictable costs significantly change their cost structure, in order to restore the concession's economic and financial balance.

Tariff policy is established under the Concessions Act No. 8.987, of February 13, 1995, which provides for rules for the establishment and possible adjustment of tariffs.

- (i) the public service tariff granted will be established based on price of the winning bid and preserved through the review rules provided for under this Law, the bid notice and the concession agreement;
- (ii) contracts may provide for mechanisms for reviewing tariffs in order to maintain an economic-financial balance;
- (iii) if there is a unilateral amendment made to the contract that affects its initial economic-financial balance, the Government shall reinstate it, concomitantly with the amendment in question; and
- (iv) whenever the conditions of the contract are met, its economic and financial balance is considered to have been maintained.

There is no means of guaranteeing that tariff review cycles will fully reflect the investments made and the need of the Company's subsidiaries to maintain operational efficiency. Operating results at the Company and its subsidiaries may therefore be adversely affected.

Changes in the methodology used to review and adjust tariffs may affect originally forecast revenue.

ANEEL, in exercising its duties, holds discretionary power in the measurement of parameters used to define tariffs, such as: regulatory levels for operating costs, capital remuneration rate (WACC), X Factor, Remuneration Base, Loss Index, Quality Indicators and Supply Efficiency, among others. Methodologies for these parameters may be revised or defined at levels unfavorable for the Company, negatively affecting revenue originally forecast.

The establishment of the capital remuneration regulatory fee methodology, through Regulatory Ordinance 874/2020 (replaced by ren ANEEL 1.003/2022), in which the WACC begins to be subject to annual updates and the amount in force each year is applied during Tariff Review at these companies.

In April 2023, Neoenergia Coelba's tariff review took place, which provided a tariff repositioning of 5.25%.

In 2023, tariff reviews at the companies Neoenergia Coelba, Neoenergia Elektro and Neoenergia Cosern occurred. Neoenergia Pernambuco, in 2025, and Neoenergia Brasília in 2026. ANEEL Order No. 21/03/24 was disclosed on 03/21/24, which approved of the amounts of Regulatory Capital Remuneration Fees for the Distribution, Transmission and Generation segments. Amounts are to be applied to tariff processes from March 2024 to February 2025. The real distribution rate after taxes totaled 7.72% while in 2023 this rate totaled 7.42%; the rate for transmitters and generators totaled 7.56%, compared to 7.26% in 2023.

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On March 25, 2024, ANEEL Order No. 894/2024 was published, which updated amounts for Regulatory Capital Remuneration Fees for Distribution, Transmission and Generation segments, to be applied to processes that will be instructed by the technical areas from March 1, 2024 to February 28, 2025. For distribution, the real rate before taxes totaled 11.61%, for Generation. For Transmission this value totaled 11.43%. The real after-tax rate totaled 7.66% for distributors and 7.54% for generators and transmitters.

Distribution fees charged by Controlled distributors, even if determined by ANEEL, may be challenged in court, which may adversely affect the Company's revenue.

Tariff reviews and adjustments at distribution concessionaires are subject to ANEEL's approval, as well as the limits established in concession agreements and Brazilian legislation. However, ANEEL's decisions regarding tariffs at controlled distributors may be challenged in court, including by the Public Prosecutor's Office, in defense of the diffuse interests of consumers within the concession area, given the public service nature of the electricity distribution activities. As a result, any questioning of tariff increases granted by ANEEL and court decisions that are unfavorable to the Company's subsidiaries may affect the financial capacity of the Company and its subsidiaries. The government has created a program to "universalize" access to electricity, which requires energy distributors to provide electricity services to certain consumers and incur operating and capital expenses that may not be favorable to the Company's subsidiaries.

In 2002, the Federal Government began implementation of a "universalization" program with the objective of extending the energy distribution network to the entire population of the concession area.

In addition, in 2003, the Light for All Program was created and instituted by the Federal Government, through the Ministry of Mines and Energy – MME, with the objective of providing services to rural populations without access to electricity, accelerating the universalization program. Financial resources, currently allocated to the program, originate from the Energy Development Account – CDE and the Distributors' own resources. Physical targets are established through Terms of Engagement and Contracts (Tranches). Between 2004 and 2024, Neoenergia Coelba completed approximately 719,000 new connections with the conventional energy system and individual solar power generation.

On January 26, 2023, through OFFICIAL LETTER No. 41/2023 – SFE/ANEEL, ANEEL provided notice "that Neoenergia Coelba met the target established in the Rural Universalization Plan" for the period from January 1, 2017 to December 31, 2021 (inspection period).

According to ANEEL Normative Resolution 950 of 11/23/21, Art. 10.: The following areas are considered universalized: I - In the urban area: all municipalities;

II - In the rural area: municipalities that do not have a current universalization plan or at the end of the period established in the universalization plan.

As a result, since the Universalization Plan's deadline was for 2022, Neoenergia Coelba is considered universalized.

On August 4, 2023, Federal Decree No. 11,628 extended the National Program for the Universalization of Access and Use of Electricity – "Luz Para Todos", at the national level, to 2026 and authorized the Distributors that have already achieved Universalization of their rural area to establish an exceptional target for service through the Program with MME.

Within this context, Neoenergia COELBA, which designated Bahia as the largest executor of the Program in all of Brazil, met the targets established in its 11th Contract. In 2024, a commitment agreement was signed, which provides for 29,562 connections by 2026. Special targets are being negotiated under the conditions established by the above-mentioned Decree.

Within the scope of contracting Transmission System Usage Amounts, controlled distributors may present deviations between contracted and measured demand above a certain level, which may adversely affect the Company.

According to Resolution No. 666/2025, the distributors, at points bordering the basic transmission network, have an obligation to contract MUST (Transmission System Usage Amount) with transmitters under the management of the ONS, depending on the maximum annual amounts of power demand, connection point and contracting time, segregated by peak hours (three consecutive daily hours defined by the distributors, considering the load curve within the electrical system, approved by ANEEL for the entire concession area,

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except for Saturday, Sunday and holidays) and off peak periods (series of daily hours complementary to peak hours).

Deviations are evaluated for variation of the maximum demand measured at each connection point and meter (peak and off-peak) in relation to contracted values for each of these points. A penalty is applied if the measured demand exceeds the tolerance of 10% of the contracted demand over the months or does not reach the minimum of 90% of the same contracted demand over the calendar year.

Penalties imposed by ANEEL for exceeding contracted amounts may adversely affect the results of the Company and its subsidiaries.

Compliance with Quality Standards and Availability of Facilities and exposure to Operational Risks within the Transmission segment.

Revenue that the Company's controlled electric power transmission companies earn as a result of the implementation, operation and maintenance of their facilities are related to the availability of the services provided. Electricity transmission activities are subject to the establishment of a RAP applicable to the transmission companies for the provision of their services and arising from the Concession Agreement, including adjustments and revisions as provided for in that agreement and the Concessions Act. ANEEL is competent to regulate the means of calculating and fixing tariffs used, issuing its own regulations for general application to all transmitters.

The quality of the public electricity transmission services will be measured based on the availability and operational capacity of Transmission Functions, which are considered unavailable when the operations are interrupted, which may take place through Scheduled Shutdowns, Delay into Entry into Operation or Other Shutdowns.

Failure to comply with quality standards for public transmission services impacts the Revenue of the Company's controlled Transmitters, with a discount of the Variable Portion Due to Unavailability (PVI) and the Variable Portion Due to Temporary Operational Restrictions (PVO) under the RAP, according to criteria defined in Regulatory Ordinance No. 729/2016 (later replaced by REN ANEEL 1,001 of 2022), which may adversely impact business at Company's subsidiaries.

According to the concession agreement, Transmitters are subject to the reduction in the Permitted Annual Revenue - RAP and to certain penalties, depending on the level and duration of unavailability of services or operational restriction of transmission facilities. The Company's subsidiaries may be held liable before users for damages resulting directly from unavailability or irregularity in voltage levels in relation to the services provided.

There is no guarantee that any new regulation introduced by ANEEL on the matter, particularly with regards to the tariff review methodology to be applied, will not be issued under less favorable terms than those currently in force, which may also adversely affect the financial situation and operating results at the Company and its subsidiaries. The Company may be held liable before users for damages resulting directly from the unavailability of service or supply (including blackouts) in the transmission system.

Since a significant part of the Company's assets is linked to the provision of public services, these assets will not be available for liquidation in the event of bankruptcy nor may they be subject to attachment to guarantee the execution of judicial rulings.

The Company's main assets include the ownership interests it holds in distributors, generators, transmitters and traders. Transfer of corporate control of a company that holds a concession or authorization to provide public services, as seen with Company's subsidiaries, depends, as applicable, on the prior consent of the Government and is subject to demonstration of compliance with legal, technical and financial requirements. As a result, sale of these assets during execution process initiated, including by debenture holders, may involve a series of obstacles, negatively affecting the satisfaction of the interest held by these creditors and the Company's situation.

Since a significant part of the Company's assets is linked to the provision of public services, it is important to note that these assets will not be available for liquidation in the event of bankruptcy nor may they be subject to attachment to guarantee the execution of judicial rulings. In accordance with the legislation in force and the concession agreements held by the Company, at the end of the term of the respective agreements, the assets of the Company's subsidiaries linked to the provision of public electricity transmission and

4.1 Description of risk factors

distribution services must be reverted to the government, free and clear of any liens and encumbrances, which will be unenforceable and unavailable for liquidation.

This is due to the fact that, with regards to the indemnity for the reversal of assets linked to public services, with the advent of Provisional Measure No. 579/2012 (later converted into Federal Law No. 12.783/2013), the methodology for a new replacement value ("VNR") began to be adopted by ANEEL, replacing the methodology for historical cost of assets. Nevertheless, it is not possible to state the methodology that they will be applied by ANEEL for the indemnity upon termination of the Company's concessions and whether the amount of the indemnity will be sufficient to reimburse all investments made by the Company in the concession.

As a result, if any indemnities to be paid by the Government to the Company for these reversals are less than the market value of the reversed assets, such restrictions may significantly decrease amounts that the Company's creditors would receive in the event of liquidation.

i. foreign countries in which the issuer operates

Not applicable, as the Company does not have significant operations in foreign countries.

j. social issues

The activities of the Company's subsidiaries are exposed to a risks of accidents involving the workforce and the community.

The operation and maintenance processes for power distribution and transmission networks and power generation units involve risks of accidents, with high levels of severity and fatalities, involving the workforce - employees and third-party workers - and/or the communities of the concession areas. These risks, if they come to emerge, may adversely affect both the Company's financial performance and negatively impact its image and reputation, including having a detrimental effect on sustainability and ESG indexes present in the market. The Company may also be held liable for any obligations arising from civil, labor or social security litigation, requested in court by employees of third-party service providers, as well as by victims and their families, in cases involving accidents within the community, which may adversely affect the Company in a significant manner.

Occurrence of public demonstrations by members of the population against the Company.

Activities and facilities related to the business of the Company and its subsidiaries have a direct impact on society in general. The Company cannot guarantee that there will be protests and social movements, in general, against it will not occur, with the possibility of interruption or significant delays in its operations, in addition to any extra costs associated with land rights issues, granting of benefits, compensation or indemnities, among others. Social movements of this nature may have an adverse effect on the business, reputation and image, investments and results of the Company and subsidiaries.

We cannot guarantee that our employees will not be victims of nor practice acts of discrimination and disrespect for human rights and diversity.

Failure by directors, corporate officers, employees and collaborators of the Company, as well as subsidiaries, controlling companies, jointly and severally affiliated companies or by third parties acting on their behalf or benefit, to comply with the guidelines of the Equality, Diversity and Inclusion Policy, the Policy for the Respect of Human Rights and Neoenergia's Code of Ethics (which includes its Supplier Code of Ethics), may expose the Company, its employees and other subsidiaries, parent companies or affiliates to sanctions provided for in applicable legislation. As a result, it is not possible to guarantee that the Company will be able to prevent or detect inappropriate practices, or violations of its codes and policies by any employee as well as controlled, controlling, affiliated companies, any third party acting on behalf of such parties, in their interest or benefit. Acts of discrimination and harassment of any nature, as well as disrespect for human rights, may result in legal proceedings, damage to image and reputation, absenteeism, among other penalties provided for by law, with a relevant adverse effect.

The Company may not be able to implement processes and obtain the desired results related to its public social commitments within the term and with the costs initially foreseen, which may result in a negative impact on its value and reputation.

4.1 Description of risk factors

The Company voluntarily and publicly assumed ESG+F commitments, from among which the following items related to social commitments can be highlighted:

- Women in leadership positions and relevant positions;
- Women trained and occupying electrician work stations;
- Ethnic diversity;
- Contributions to the community - corporate volunteering;
- Inclusion and diversity solutions for customer service;
- Quality of supply;
- Safety at work and ISO 45001 Certification;
- Purchases from local and sustainable suppliers;
- Cybersecurity assessments, education and training;
- Digital customers;
- Beneficiaries of the Neoenergia Institute;
- Human Rights *Due Diligence* Procedure;
- Formal stakeholder engagement process.

Failure to comply with these commitments as established may generate negative impacts on the Company's results, market value and reputation, both due to the perception of Interest Groups below generated expectation and the direct impacts they have suffered, given that they are not benefiting from the intended results.

A significant stoppage or strike at our workforce could affect operations.

Employees at the Company and Subsidiaries are represented by unions with which relations are governed by collective bargaining agreements and conventions, as well as under individual employment contracts, which are subject to periodic renegotiations within established deadlines, under the respective collective bargaining agreements. Failure to comply with labor agreements or dissent during negotiations may lead to strikes and other work stoppages or interruptions at any of our subsidiaries' facilities, or labor movements that disturb our clients, causing a material adverse effect on operations and business, which may impact the Company.

The loss of members of the Company's management or the inability to attract and retain qualified personnel may have an adverse effect on the Company.

The Company's business strategy depends largely on the performance of its management, as well as the services of its technical staff, for the execution of activities and the implementation and development of new projects. As a result, future success and growth are directly associated with the Company's ability to retain current members of its management, as well as attract and retain new qualified professionals. The loss of management members, difficulty in replacing these individuals, or an inability to attract and retain other qualified professionals for the execution and expansion of operations may have adverse effects on the Company. For more information on the composition of the Company's management, see item 7 of this Reference Form.

k. environmental issues

The Company may not be able to implement processes and obtain the desired results related to its public environmental commitments on time and at initially foreseen costs, which may result in a negative impact on its value and reputation.

The Company voluntarily and publicly assumed ESG+F commitments, from among which the following items related to social commitments can be highlighted:

- Control of CO2 emissions during generation (scope 1);
- Electrification of vehicle fleet;
- Sustainable light-duty vehicle fleet;
- Installed capacity of reuse water;

4.1 Description of risk factors

- Biodiversity Assessment;
- Digitization of networks.

Failure to comply with these commitments as established may generate negative impacts on the Company's results, market value and reputation, both due to the perception of Interest Groups below generated expectation and the direct impacts they have suffered, given that they are not benefiting from the intended results. More specifically, the Company may suffer penalties and negative impacts in general, both in contracts, whether financial or not, that eventually present an obligation linked to environmental commitments.

The occurrence of external events posing a potential risk to damage to the natural environment related to the activities of the Company's subsidiaries may influence the perception among various interest groups regarding the adherence of their behavior to the expected and generate ESG-related (Environmental, Social, Governance) practices, negatively impacting the Company's value.

Activities within the energy sector involve issues related to society in general, the environment and governance, both directly and in the provision of services and construction of an asset, as well as indirectly, through sector regulations, including changes promoted by regulatory bodies. The occurrence of external events involving company employees, third parties and the activities carried out by the Company, or related to the Company in general, may influence the degree of confidence among various interest groups (regulatory bodies, consumers, suppliers, media, society in general, opinion makers and the environment), in relation to the Company's purposes and values, resulting in negative impacts to its reputation.

The Company cannot guarantee that such external events will not occur and, if they do, will not frustrate the expectation of interest groups, as a result of the inconsistency between the event in question and the Company's expected sustainable behavior, thereby negatively impacting its economic and financial value, as well as its reputation. There are still possible risks associated with a lack of robust processes at the Company, which provide proof of the veracity and implementation of the environmental, social and governance commitments assumed, generating inputs and evidence for the main questionnaires, indexes and regulations associated with the theme of ESG, in addition to a potential risk of *greenwashing* or *carewashing*.

The occurrence of environmental damages involving the activities of the Company's subsidiaries may subject the Company to payment of substantial environmental recovery costs and indemnities, which may adversely affect its business.

The activities of the energy sector may cause negative impacts and damage to the environment. Federal legislation imposes a duty to repair or indemnify the damage caused to the environment and to affected third parties on those who directly or indirectly cause environmental degradation, regardless of the attribution of fault. Federal legislation also provides for the disregard of the polluting company's legal personality in order to allow for reimbursement of damages caused to the quality of the environment. As a result, the company's partners and managers may be required to cover the cost of environmental recovery. Payment of substantial environmental recovery costs and environmental indemnities may oblige the Company's subsidiaries to delay or redirect investments in other areas and have an adverse effect on the Company.

The energy generation, transmission and distribution segments are subject to extensive federal, as well as state and municipal, legislation, and to control from government agencies and agencies responsible for the implementation of environmental and health laws and policies. These bodies and agencies may take coercive measures against the Company's subsidiaries for a failure to comply with legislation. Such measures may include, but are not limited to, the imposition of fines and cancellation of licenses. Environmental licenses may also be canceled if the Company's subsidiaries do not comply with the general and specific conditions that were established under licenses obtained. Stricter environmental and health laws and regulations may hinder the continuity of the operating activities of the Company's subsidiaries and the renewal of environmental licenses that have already been obtained, forcing the subsidiaries to allocate capital investments to meet these requirements and, as a result, alter the allocation of planned investment resources. Such changes may have a material adverse effect on the Company's financial conditions and results of operations.

A failure on the part of the Company's subsidiaries to comply with laws, regulations and/or agreements for adjustment of environmental conduct may entail, in addition to an obligation to repair damages that may be

4.1 Description of risk factors

caused, the application of criminal and administrative sanctions. It is also possible that the loss or restriction of tax incentives and the cancellation and suspension of financing lines of official credit establishments will occur, as well as the prohibition of contracting with the government, which may have a negative impact on the Company's revenue or even make it impossible to raise funds within the financial market.

As a result, a failure by the Company's subsidiaries to comply with laws, regulations, conduct adjustment or legal agreements may have a material adverse impact on the Company's image, revenue and results.

Imposition and restrictions of environmental and regulatory agencies may imply additional costs for the Company.

Activities and facilities related to the generation, transmission and distribution of electricity at the Company's subsidiaries are subject to comprehensive federal, state and municipal legislation related to the protection of health and the environment. Compliance with this legislation is supervised by government bodies and agencies, which may impose administrative sanctions for possible non-compliance with the legislation. Such sanctions may include, among others, the imposition of fines, the revoking of licenses and temporary or permanent suspension of activities performed by the Company. The approval of new stricter laws and regulations applicable to the environmental licensing process may force the Company to allocate greater capital investments in this field and, as a result, alter the allocation of investment resources previously planned. Such changes may have a material adverse effect on the Company's financial conditions and results.

Practices adopted by the Company's subsidiaries may not be sufficient in preventing negative impacts that cause economic and reputational damage to the company. Such impacts may be related to: generation, storage, transportation and final disposal of solid waste; consumption of raw materials such as water, gas, energy, paper, packaging; interference with the electricity grid in legally protected areas; pruning or vegetation suppression; risk of fire; leakage of insulating mineral oil or any product considered dangerous and that causes pollution; alteration of flora and disturbance of fauna (impact on biodiversity); interventions in historical, artistic and cultural heritage sites; conflict with land and water use; soil erosion; a nuisance to the population, incidents and accidents causing damage to health and fatal risks, violation of human rights, impacts caused due to climate change, among others.

The granting of environmental licenses for certain activities at the Company's subsidiaries depends on the Environmental Impact Study ("EIA") and Environmental Impact Report ("RIMA"), which are highly complex and costly to prepare. Any inability to produce the EIA and RIMA, when required, may prevent or delay the granting of certain environmental licenses for company activities, which may cause a material adverse impact on subsidiaries and, consequently, on the Company.

The delay or rejection, on the part of the licensing environmental agencies, in the issuance or renewal of licenses, as well as the impossibility of the Company's meeting requirements established by such environmental agencies in the course of the environmental licensing process, may delay, generate extra costs, or even prevent, depending on the specific case, the installation and operation of the projects, as well as the development of the Company's activities, which may adversely affect its operating results. Failure to comply with environmental legislation or the obligations assumed by the Company through the execution of conduct adjustment or judicial agreements may have a material adverse impact on the Company's image, revenues and operating results.

In case of non-compliance with laws and regulations related to environmental protection, the Company may be subject, cumulatively, to criminal and administrative sanctions, in addition to an obligation to repair or indemnify damages caused to the environment - this obligation is not subject to legal or jurisprudential limitation on maximum amounts to be required, which may imply greater exposure of damage to the company's image and reputation, in cases involving damage to the environment. Criminal sanctions may include, but are not limited to, arrest of the persons responsible, the loss or limitation of tax incentives, the cancellation and/ or suspension of the financing facilities at government credit institutions, and a prohibition against entering into contracts with the government. The liability of legal entities does not exclude that of individuals, defendants, co-defendants or participants in the same fact. Additionally, administrative sanctions range from fines, limited to an amount of R\$50 million, according to federal legislation, to embargo (total or partial) of the activity in question, in addition to other sanctions.

Any of these implications could have a material adverse effect on the Company's operating results and ability to obtain financing. Furthermore, failure to comply with environmental laws or regulations or obligations assumed, in connection with Commitment or Conduct Agreements, or in any other manner, may have an adverse impact on the Company's reputation, as well as on the Company's business, financial condition and operating results.

4.1 Description of risk factors

The Company's controlled hydraulic generators may be liable for losses and damages caused to third parties as a result of dam failures.

As established in ANEEL Regulatory Ordinance No. 1064/2023, which deals with dam safety criteria and actions associated with hydroelectric plants, and in accordance with Federal Law 14.066/2020 (Law establishing the National Dam Safety Policy), the maintenance of points and improvement of relevant themes such as criteria of the classification matrix for the risk category and potential damage associated with dams may be highlighted, as well as the expansion of the scope of Dam Safety Plans in relation to the minimum necessary information and the Emergency Action Plan (PAE), in addition to the inclusion of an obligation to prepare dams with damage of a medium or high potential or high risk. Additionally, periodic review of the safety procedures was established, offering greater clarity on the legal responsibility of the entrepreneur for the safety of the dam and for the damages resulting in the event of a rupture, leak or malfunction, as well as for their repair.

Federal Law No. 14.066/2020, which establishes the National Dam Safety Policy, modified Federal Law 12.334/2010, and expanded the responsibility of developers, with the implementation of measures such as: (i) definition of the self-rescue zones and inclusion of a secondary zone, (ii) mandatory installation of audible alarms or other warning systems, (iii) transfer of responsibility attributed to the Civil Defense to the developer, for example, registration of those potentially affected, definition of escape routes and meeting points, carrying out simulations with the community and rescue actions aimed at those affected. These actions were carried out in conjunction with the government; and (iv) obligation to contract insurance, bond or other financial guarantee for repairs of damage to health, environment and public property for dams classified under the high risk category.

According to regulations, dams are classified into types A, B and C, according to their risk and potential damage. According to the Company's regulations issued to Aneel annually, the Dam Safety Form (FSB) provides this information to the supervisory body. As a result, the Company's dams are rated at a "B" classification, all with high associated potential for damage and risk category between low and medium. On December 15, 2023, Federal Law No. 14,755 was published, which establishes the National Policy on the Rights of Populations Affected by Dams (PDPAB) which establishes the rights of Populations Affected by Dams (PAB), provides for the Program for the Rights of Populations Affected by Dams (PDPAB) and establishes rules of social responsibility among project developers.

I. climate-related issues, including physical and transition risks

Climate change may affect activities and facilities related to the generation, transmission and distribution of electricity at the Company's subsidiaries. Physical risks arising from climate change may impact the facilities in the form of extreme events such as floods and heavy rains, which are known as acute physical and chronic risks, related to consequences that will emerge over the long term. A progressive increase in the level of oceans and gradual change in the precipitation regime are also climatic risks faced by the Company's subsidiaries. Transition risks are related to possible offenders of the energy transition to a low-carbon and energy-efficient economic system. Transition risks may be further segmented into regulatory areas - government policies for mitigation and adaptation to climate change, which affect the Company. These policies include carbon pricing and the taxation of greenhouse gas (GHG) emissions, which is already a reality in several countries. Brazil is undergoing a process of implementing more robust regulation, through a series of bills called the Green Agenda, proposed by the government. In December 2024, the first framework for the regulated carbon market (SBCE – Brazilian Emissions Trading System) was established with the publication of Federal Law 15.042, which will introduce obligations regarding the limit of emissions by companies. Obligations under the new legislation will have to be observed by the applicable companies and may generate financial and reputational impacts if they are not complied with. Legislation will be implemented in 2032. Certain risks related to climate issue may be mentioned: (i) technological - potential investments necessary for the Company to be able to act in the energy transition; (ii) legal - possible legal litigation for inadequate management of climate impacts on the communities in which the Company operates, (iii) market - possible changes in demand and supply affected by climate change; and (iv) reputational - possible impacts on the Company's image or the customer's perception of its conduct in the face of challenges involved in the energy transition.

The occurrence of physical and transition risks may cause adverse effects on the Company's results.

4.1 Description of risk factors

Physical risks may significantly affect the operation and continuity of the supply of electricity services, with penalties impacting the Company's financial conditions, affecting its image and reputation, in addition to a possible increase in accidents within communities, and damage to the Company's assets. Transition risks may affect the Company's growth, impacting the composition of its portfolio and long-term objectives.

Our operations may be adversely affected by extreme weather events.

Our operations may be severely affected by extreme weather events, such as floods, windstorms, storms, prolonged droughts and other events, which have the potential to cause a series of negative impacts and may adversely affect our activities and operational resilience.

Extreme weather events can damage the Company's physical infrastructure. Floods may therefore damage installations, equipment and distribution networks; severe storms, with winds registering speeds above usual, can bring down distribution or transmission lines, causing interruption of the power supply. In general, the services provided by the Company's subsidiaries are susceptible to potential interruptions that affect consumers due to extreme weather events that may worsen. In such cases, such physical damages may result in significant financial losses for the Company.

Additionally, extreme weather events may affect the Company's supply chain, i.e., in case of prolonged droughts, there may be a reduction in the availability of water resources necessary for the generation of hydroelectric power or for the cooling of equipment in thermal power plants, for example. Due to the electricity sector's interdependence on natural resources, any significant climate change events substantially impact the business, leading to operational constraints or increases in production costs. Distributors and transmitters, as providers of public electricity services, are strictly liable for direct and indirect damages arising from the provision of electricity services, such as abrupt interruptions in supply, variations in the distribution voltage that may cause electrical damage, accidents in the electricity network within the community, among others. In 2024, climatic events were observed in Brazil's national territory and caused significant damage to companies and within society, such as the rains that affected the city of São Paulo, causing relevant impacts on the energy distributor and consumers, in addition to the floods in Rio Grande do Sul, which generated irreparable damage. These cases highlight the impacts that such events can cause and warn of the importance of crisis management plans for organizations.

The occurrence of losses or other liabilities for material damages and civil liability that are not covered by insurance or that exceed companies' insurance limits may entail significant additional unforeseen costs, negatively impacting results at subsidiaries, in addition to impacts on the Company's image and reputation, and may result in penalties for the expiration of the concession agreement by the Government.

Another relevant impact, related to extreme weather events, has the potential to cause damage to the Company's reputation. If the Company is not adequately prepared to deal with such events or if the response plan to a larger scale incident is considered inadequate, it may affect the level of confidence among customers, investors and stakeholders, resulting in a loss of business and devaluation of the Company.

Climate change affects the rainfall levels of regions and the country, with impacts on flows in rivers and basins and the National Interconnected System (SIN). As a result, unfavorable hydrological conditions may substantially affect operating results at the Company's subsidiaries.

Generation at each hydroelectric plant is seasonal, as well as dependent on the storage level of remaining reservoirs, the hydrological conditions in the system's various basins and rainfall levels.

Hydropower is the largest source of electricity in Brazil, representing approximately 51.3% of the installed capacity of projects in commercial operation, without considering the energy produced by SHPs, according to data from February 29, 2025, contained in ANEEL's Generation Information Bank. In 2025, hydroelectric power generation in Brazil is expected to represent 46% of the installed capacity of the national electricity system, according to the ONS.

The Energy Reallocation Mechanism (MRE) aims to ensure all participating generators commercialize the amount of their Physical Guarantee, regardless of their actual production. In this manner, the SRM reallocates energy, transferring the surplus from those that generated more to those generating less.

4.1 Description of risk factors

To verify the amount of energy produced in relation to the Physical Guarantee of plants belonging to the MRE, the Physical Guarantee Adjustment Factor, or *Generation Scaling Factor* - GSF, was created. This factor measures hydraulic generation in relation to the physical guarantee, which is calculated monthly by the CCEE (Power Trade Chamber).

Whenever the series of plants participating in the MRE does not produce enough energy to meet the sum of their respective physical guarantees, a deficit situation - measured by (GSF) - is formed, which results in negative financial exposures for these generators, regardless of the individual generation level of each plant. As a result, the occurrence of unfavorable hydrological conditions in river basins, together with the obligation of the energy delivery generators, may result in the exposure of the Company's generators to the short-term energy market, for which prices, in periods of unfavorable hydrological conditions, tend to be high, and may substantially and materially affect its business, financial condition and operating results. Additionally, the contracting of hydroelectric plants under the quota regime allocates the hydrological risk of this generation to distributors.

Created in January 2015, the tariff band system indicates the real cost of the energy generated by thermoelectric dispatch. The green tariff band was predominant throughout 2024, with the exception of a few periods where the yellow and red bands were enacted. In July 2024, the green band was interrupted and the yellow band was activated. In September 2024, the red band, level 1, was activated and in October 2024, the red band, level 2 was engaged due to environmental issues related to severe droughts in the country. However, in November 2024, there was a return to the yellow band and in December with the increase in reservoir levels led to a return to the green level.

It is important to note that art. 22 of Federal Law no. 10.848/2004 establishes that, in the event of a decree of the rationing of electricity by the Government, all contracts by amount of energy in the regulated contracting environment must have their volumes adjusted in the same proportion as the consumption reduction verified. The scarcity of energy supply can also cause the involuntary exposure of our distributors to the spot energy market at prices substantially higher than those provided for in the tariff charged to consumers. The result of the difference between the purchase price of energy in the spot market and that provided for in the tariff causes a mismatch in cash flow, which may generate an adverse effect for the distributors.

The Federal Government may adopt measures aimed at reducing energy consumption if generation capacity at any given time is not sufficient to meet demand growth. Such measures, if adopted, including reducing the electricity consumption among customers at the Company's subsidiaries, may have a material adverse effect on the Company's financial conditions and operating results.

m. other issues not covered in previous items

There are no remaining issues that were not included in the previous items.

4.2 Indication of the five (5) main risk factors

4.2 - Indicate the 5 (five) main risk factors, among those listed in field 4.1, regardless of the category in which they are inserted

1. The Company's business requires high levels of investment, which may be affected by restrictions on the availability of credit, leverage and frustration of the generation of operating cash flow.

The Company's business requires a large volume of investments. In order to obtain the appropriate funds for its activities, the Company seeks to obtain financing from national and foreign financial and development institutions. The ability to continue to obtain financing or obtain financing on favorable terms depends on several factors, such as the level of indebtedness of the Company, leverage, market conditions, laws and regulations applicable to business, technical and operational capacity to fully execute the business strategy, among others.

Among the effects that may negatively impact the availability of credit and the change in the rates practiced, the possible deterioration of the Brazilian and world economy and political instability stand out.

As a result, there is no way to guarantee that the Company will have the financial resources need to complete its investment program, which may adversely and materially affect operations, perception of interest groups and business development.

2. The Company's subsidiaries may be penalized by ANEEL and other state inspection agents for non-compliance with the obligations contained in the concession and/or authorization agreement, particularly in relation to distributor quality indicators, which may result in fines and other penalties being applied and, depending on the severity of the default, expiration of the concession.

The Company's subsidiaries carry out their generation, transmission and distribution activities in accordance with the concession agreement entered into with the Federal Government, through ANEEL, or authorizations issued, so that ANEEL, in turn, is authorized to supervise the provision of these services, and consequently, impose penalties if they fail to comply with any provision of the respective granting acts, current legislation and sector standards, including minimum quality standards determined for the generation, transmission and distribution of electricity, as well as for the improvement of services and investment obligations in Research, & Development and Research into Energy Efficiency.

Failure to comply with obligations provided for in legislation, regulations and grants may result in penalties applied according to the seriousness of the infraction, ranging from the application of a warning, fines, to revocation of the authorization or expiration of the respective concession authorization (resumed by the Government).

In such cases, assets linked to the concession will be reverted to the Government, and the concessionaire will be owed indemnities for reversible assets not yet depreciated or amortized, which may not be compatible with the residual value of these assets.

The imposition of fines or penalties by ANEEL, early termination, non-renewal of concession agreements or their renewal under less favorable conditions than those currently in force may adversely affect our investment projects and operating and financial results. In addition, according to Federal Law No. 12.767/2012, the Company may suffer from intervention on the part of the Government, through ANEEL, if it verifies the inadequate provision of the public electricity services and non-compliance with contractual, regulatory and legal standards.

All Distributors at the Neoenergia Group are monitored under Distribution Supply Continuity Results Plans (classification of electrical assemblies within regulatory limits), cycle 2023 to 2026, and targets are established through Circular Letter No. 9-SFE/ANEEL of 03/07/2023. Additionally, according to ANEEL Regulatory Ordinance 948/2021, all energy distributors now have an obligation to comply with regulatory covenants for quality (DEC and FEC) and economic and financial sustainability.

4.2 Indication of the five (5) main risk factors

Neoenergia Coelba fulfilled the global target agreed to under the Connection Works Results Plan, cycle 2023/2024, through Official Letter No. 644/2023-SFT/ANEEL of November 6, 2023.

Neoenergia Pernambuco is being monitored under the Distributed Generation Results Plan (Micro and Minigeneration). The plan was filed through Official Letter ARPE-CEE No. 068/2024, and its satisfactory conclusion was indicated in Technical Annotation No. 018_2024-CEE-ARPE_SFT

On a quarterly basis, distributors present the progress of actions agreed upon under respective plans forwarded to the Regulator.

- Neoenergia Pernambuco: Continuity and Distributed Generation Plans;
- Neoenergia Coelba: Continuity Plan and Connection and Works;
- Neoenergia Elektro: Continuity Plans;
- Neoenergia Brasília: Continuity Plans;
- Neoenergia Cosern: Continuity Plans

The companies' agreed upon quality targets referring to the Continuity Plans were fully complied with.

Failure to comply with DEC or FEC indicators for 2 consecutive years or for 3 of the previous 5 calendar years will incur a limitation of the payment of dividends and interest on shareholders' equity to 25% of the respective net income. Cases involving non-compliance for 3 consecutive years will be considered to constitute contractual nonperformance, which may result in the opening of an administrative process aimed at forfeiting the concession.

Additionally, failure to comply with the criterion of economic and financial efficiency for 1 year, will incur a limitation of the payment of dividends and interest on shareholders' equity to 25% of net income and the prohibition of entering into new contracts between related parties. Cases involving non-compliance for 2 consecutive years will be considered to constitute contractual nonperformance, and it may be possible to forfeit the concession.

During the last 5 years of the concession agreement, any non-compliance with the efficiency indicators regarding the continuity of supply will result in restriction of the payment of dividends. These restrictions will remain in effect until the upcoming annual calculation under the covenant is performed.

According to the Addendum for the Extension of the Distributor Concessions, after 2 years of non-compliance with the criteria of continuity of supply or economic and financial management, the company will be subject to the filing of a contract expiration process. There is also the possibility of limiting the payment of dividends and interest on equity in case of non-compliance with technical quality indicators.

During the last 5 years of the contract, in order to ensure the proper provision of services by the distributor, ANEEL may establish stricter criteria for the application of the provisions of this Sub-Clause.

In October 2024, Bill 1272/2024 was approved in the Brazilian House of Representatives, which aims to decentralize the supervision of electricity distribution services, allowing municipalities and the Federal District to act in the management of concession and permission contracts. The participation of municipalities in the control of the distributors will depend, according to the text, on the manifestation of will from the municipality and the signing of a targets agreement. The Bill is still awaiting a vote in the Senate and will be valid for ongoing contracts, and intermunicipal consortia may also ratify the agreement.

The Company cannot guarantee that it will not be penalized by ANEEL or other authorities holding state and, eventually, municipal supervisory power. Additionally, we cannot ensure that regulations to be directed by ANEEL, considering the Amendment to the concession agreement, will not have a material impact on the possible application of fines and penalties in the event of non-compliance. If the concession agreement is terminated due to the Company's responsibility, the effective amount of reimbursement by the Government may be substantially reduced through the imposition of fines or penalties. In a similar manner, the imposition of fines or penalties on the Company or the revocation of concessions or authorizations may substantially and materially affect its business, financial condition and operating results.

4.2 Indication of the five (5) main risk factors

3. Failure on the part of the Company or its subsidiaries to comply with obligations assumed in financial contracts may result in the advance maturity of its debts.

The financial contracts and sustainable financing of the Company and its subsidiaries establish several obligations to maintain leverage ratios, integrity and anti-corruption requirements, socio-environmental obligations, compliance with the Company's ESG+F targets, capitalization, debt coverage and maintenance of shareholding composition. Any breach of such contractual obligations by the Company or its subsidiaries may result in early maturity of its debts and/or the acceleration of remaining debts of the Company and/or its subsidiaries, including due to the exercise of any cross default or cross acceleration clauses, which may negatively impact the Company's results. Additionally, there are restrictions on the distribution of dividends associated with the performance of financial covenants.

For the Company's ESG+F Financing, targets already published to the market are linked, with the time frames of 2025 and 2030, the achievement of these targets depend on the Company's performance to meet the KPIs and contractual obligations of sustainable financing, specifically related to socio-environmental objectives. If such defined objectives are not achieved, the Company will be exposed to possible penalties in cases of non-compliance, such as the withdrawal of the marking from the Brazilian Stock Exchange "B3" of Green Debentures, the possibility of early maturity of debts and/or risk of greenwashing or carewashing.

Additionally, non-compliance with financial *covenants* may restrict the Company's access to new lines of credit or refinancing liabilities, increase its cost of indebtedness and affect its capital structure. If these restrictions occur, the Company may be negatively impacted in terms of financial flexibility, investments and the performance of its activities, in addition to potentially affecting the distribution of dividends.

The restrictions provided for in financial contracts at the Company and its subsidiaries may limit its general ability to obtain financing for working capital, investments and other corporate activities, as well as may limit the Company's flexibility in planning or reacting to changes in its business and in the sectors in which it operates. This fact may have a material adverse effect on the financial situation, impacting the Company's operations.

4. The Company and its subsidiaries are parties to various administrative, judicial and arbitration proceedings that, if decided contrary to the Company and its subsidiaries, may have a negative impact on its results and financial condition.

The Company and its subsidiaries are parties to several administrative, judicial and arbitration proceedings, of a labor, civil, tax, regulatory, land and environmental-related nature arising from the regular exercise of its activities. It is not possible to guarantee that these administrative and judicial proceedings will be decided in favor of the Company. Provisions are established in relation to cases in which the probability of loss has been classified by external lawyers and the legal department as "probable". If actions involving a substantial amount in relation to which the Company does not have any provision or has a provision significantly lower than the amount of the loss in question, are decided, definitively, unfavorably, the Company may have a material adverse effect on its results.

5. . The Company may be substantially affected by violations of its Code of Ethics, the Brazilian Anti-Corruption Act and similar anti-corruption laws, as well as violations of the Antitrust Act.

Failure by the Company's officers, directors and employees, as well as subsidiaries, parent companies, affiliates in a joint and several manner, or by third parties acting on their behalf or benefit, in complying with the provisions of the Company's Code of Ethics and current anti-corruption legislation, may expose the Company, its employees and other subsidiaries, parent companies or affiliates to sanctions provided for in applicable legislation. As a result, it is not possible to guarantee that the Company will be able to prevent or detect inappropriate practices, or fraud or violations of the law by any employee, subsidiary, parent company,

4.2 Indication of the five (5) main risk factors

affiliate or by any third party acting on behalf of such parties, in their interest or benefit. Furthermore, it is not possible to guarantee that its corporate governance and risk management processes will not suffer failures, including compliance with applicable laws, regulations or regulations and/or internal controls, which may result in fines and/or other sanctions and negatively affect the Company's reputation, financial conditions and business activities.

Federal Law No. 12,846, of August 1, 2013 ("Anti-Corruption Act") introduced the concept of strict liability for legal entities involved in damaging acts committed against the government, whether national or foreign, in their interest or benefit, exclusive or not, subjecting them to civil and administrative penalties. It also establishes the joint and several liability of parent companies or affiliates for the practice of said acts by controlled companies. The Anti-Corruption Law considers administrative sanctions to be applied as a result of an act harmful to the government, including fines, suspension of activities and prohibition of receiving tax benefits, subsidies or credit from public banks. Brazil has other laws in place that allow for the imposition of sanctions on companies for practices related to corruption or irregularities in bidding and administrative contracts. From among such laws, we may highlight Federal Law No. 8,429, of June 2, 1992 and and Federal Law No. 14.230, of October 25, 2021 ("Administrative Misconduct Laws") and Federal Law No. 8.666, of June 21, 1992 and Federal Law No. 14.133, of April 1, 2021 ("Bidding Laws"), Federal Law No. 9.613, of March 3, 1998 ("Money Laundering Act") and Law No. 13.303, of June 30, 2016 ("Public Companies Act").

In addition to this Law, Brazil has other laws in place that allow for the imposition of sanctions on companies for practices related to corruption or irregularities in bidding and administrative contracts. From among such laws, we may highlight Federal Law No. 8,429, of June 2, 1992 and and Federal Law No. 14.230, of October 25, 2021 ("Administrative Misconduct Laws") and Federal Law No. 8.666, of June 21, 1992 and Federal Law No. 14.133, of April 1, 2021 ("Bidding Laws"), Federal Law No. 9.613, of March 3, 1998 ("Money Laundering Act") and Law No. 13.303, of June 30, 2016 ("Public Companies Act").

The State of the Federation in which the Company executes activities relies on approved specific anti-corruption laws, in addition to federal legislation, which also serve to apply administrative sanctions or restrictions on contracting and payment in case of non-compliance with these laws.

Failure to comply with laws and procedures to combat corruption and money laundering may lead to fines, loss of rights (such as operating permits, possibility of obtaining financing from public banks, restrictions on contracting with the government and tax incentives), imprisonment of executives and employees, damage to reputation, non-compliance with contractual clauses and other serious penalties (as noted above), with a material adverse effect. Additionally, non-compliance with anti-corruption legislation may result in loss of the Pro Ethics Seal, granted by the Office of the Comptroller General - CGU and the impossibility of maintaining ISO 37001 certification, related to the Anti-Bribery Management System, which may have a relevant negative reputational impact.

4.3 Description of main market risks

4.3 - Describe, quantitatively and qualitatively, the main market risks to which the issuer is exposed, including in relation to foreign exchange risks and interest rates

a) Risk of Changes in Exchange Rate

As a result of several factors, over the years, the Brazilian currency has suffered devaluations against the Dollar and other currencies with a strong performance, so that the Federal Government has implemented over the years several economic plans and used several exchange policies, including sudden and periodic devaluations, floating exchange market systems, exchange controls and a double exchange market. Historically, there have been significant exchange rate fluctuations between the Real, the Dollar, and other currencies.

It cannot be guaranteed that the real will not suffer appreciation or devaluation in relation to the dollar. Depreciation of the Real against the Dollar may create additional inflationary pressures in Brazil and lead to increases in interest rates, which may negatively affect the Brazilian economy as a whole and the Company's operating results, due to the retraction in consumption and increased costs. The Company does not exert any influence on the exchange rate policy adopted in Brazil, nor does it have the ability to predict future market occurrences. The Company's business, financial situation, operating results, and prospects may therefore be negatively affected by changes in such exchange rate policies.

Thus, in the event of an increase in exchange rates that may generate liquidity restrictions for the Company or that affect its financial situation, the Company's consolidated statement of profit or loss, as well as the ability to pay its obligations, may be negatively affected.

Considering the Company's consolidated exposure to debts indexed in foreign currency, in the event that the Real is devalued, the flow of principal and interest from these contracts will be impacted, generating a greater disbursement in providing payment for debts.

As of December 31, 2024, of the total gross amount of R\$45,883 million in loans, financing and debentures (without considering exposure to derivatives) according to the Company's consolidated statement, 20.50% was indexed to the US dollar and 4.5% was indexed to other currencies. The following sensitivity analysis presents an estimated impact in the case of variations of 15% (scenario II) and 30% (scenario III) in the exchange rates observed on December 31, 2024:

Transaction	Currency	Risk	Quotation	Exposure (Balance/ Notional)	Likely Scenario	Scenario Impact (II)	Scenario Impact (III)
Debts in Dollar	Dollar (\$)	Increase in Dollar	6.1923	(10,781)	(10,942)	(1,642)	(3,283)
Dollar swap pay leg				10,486	10,486	1,573	3,146
Net exposure				(448)	(459)	(69)	(137)
Debts in Euro	Euro (€)	Increase in Euro	6.4363	(842)	(857)	(129)	(258)
Euro swap pay leg				849	867	130	260
Net exposure				7	8	1	2
Debts in Yen	Yen (JPY)	Increase in Yen	0.03950	(1,523)	(1,563)	(234)	(470)
Yen swap pay leg				1,507	1,544	231	464
Net exposure				(16)	(19)	(3)	(6)

4.3 Description of main market risks

b) Interest rate and price index risk

As of December 31, 2024, of the total gross amount of R\$ 52,600 million in loans, financing and debentures (without considering exposure to derivatives) according to the Company's consolidated financial statement, 46% was indexed to the CDI and Selic, 52% to the IPCA; and 2% to the TJLP, after swap strategies were implemented.

As of December 31, 2024, the Company held total short-term investments of R\$ R\$7,363 million, R\$ 3,741 million of which were in exclusive funds and R\$ 3,622 million in other assets with income linked to the CDI. As a result, in the event of high interest rates and price indexes that may generate liquidity restrictions for the Company or that negatively affect its financial situation and/or its ability to pay, the Company's results, as well as its ability to pay its obligations, may be negatively affected.

Transaction	Currency	Risk	Quotation	Exposure (Balance/ Notional)	Likely Scenario	Scenario Impact (II)	Scenario Impact (III)
Financial assets							
Investments in CDI	CDI	Decrease in CDI	12.15%	8,175	943	(142)	(283)
Financial liabilities							
Loans and financing							
CDI Debts	CDI	Increase in CDI	12.15%	(16,097)	(2,507)	(375)	(751)
CDI dollar swaps (pay leg)	CDI	Increase in CDI	12.15%	(12,066)	(1,810)	(271)	(543)
IPCA debt	IPCA	Increase in IPCA	4.87%	(21,731)	(2,243)	(168)	(334)
IPCA x CDI swaps (receive leg)	IPCA	Increase in IPCA	4.87%	11	1	-	-
SOFR debt	SOFR	Increase in SOFR	4.49%	(1,417)	(81)	(9)	(18)
SOFR X CDI Swaps (Active End)	SOFR	Increase in SOFR	4.49%	1,429	82	9	18
TJLP split	TJLP	Increase in TJLP	7.97%	(862)	(87)	(10)	(21)
IPCA swap pay leg	IPCA	Increase in IPCA	4.87%	(970)	(91)	(7)	(15)

c) Energy price risk

Businesses involved in energy generation and commercialization in the free energy market are subject to market risk associated with a variation in energy prices, which may negatively impact their operating results and financial conditions.

In hydroelectric generators comprising the Energy Reallocation Mechanism ("MRE"), exposure to PLD occurs in cases involving the unavailability of plants above the reference level whenever the total generation of the MRE is less than the physical guarantee provided under this mechanism (GSF).

For commercialization business, since contracts for the purchase and sale of electricity are signed with several counterparties over the short and long term, the commercialization company is exposed to both variations in the PLD and long-term prices in order to meet these commitments. In the case of consolidated results, considering a hypothetical scenario involving variation in the PLD of R\$100/MWh (limited to the floor PLD) and variation in the GSF by 1 percentage point, the annual negative impact on the Company's energy balance would total R\$10 million in 12 months.

4.4 Relevant non-confidential

4.4 - Describe the judicial, administrative or arbitration proceedings to which the issuer or its subsidiaries are a party, distinguishing between labor, tax, civil, environmental and other proceedings that: (i) are not subject to secrecy, and (ii) are relevant to the business of the issuer or its subsidiaries

For the purposes of this item 4.4, processes were considered individually relevant in which the Company and its subsidiaries appear as a party and that (i) may significantly impact the Company's equity or business, or (ii) may individually negatively impact the Company's image.

CIVIL PROCEEDINGS

Neoenergia Pernambuco

Proceedings 0138543-20.2009.8.17.0001	
a. Court	4th Chamber of Public Law for the Pernambuco State Court of Appeal
b. Level	Appeal court
c. Date of initiation	09.11.2009
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office for the State of Pernambuco Defendant: NEOENERGIA PERNAMBUCO – Companhia Energética de Pernambuco, João Batista Meira Braga, Aníbal Alves de Moura Filho, Paulo Tadeu Clemente Vasconcellos, Cláudio José da Silva, Maria Aureci Moura dos Santos, João Gustavo Godoy Ferraz and Cláudia Luiz de Freitas
e. Amounts, assets or receivables involved	Public Civil Proceedings in which the Public Prosecutor alleges that the Technical, Administrative and Financial Cooperation Agreement signed between NEOENERGIA PERNAMBUCO and the Social Defense Secretariat of Pernambuco - SDS violates the principle of legality, as it has not been submitted to the State Attorney's Office, as provided for in art. 3, XV of State Complementary Law No. 2/90, in addition to contravening provisions of state financial legislation, as well as violating the principles of impersonality and morality, since in execution of the agreement, priority was given to actions aimed at repressing crimes that compromised the interests of NEOENERGIA PERNAMBUCO, to the detriment of other crimes against the government and public services. Finally, records pointed to the illicit enrichment of those involved, since the value of the agreement was issued by NEOENERGIA PERNAMBUCO through nominal checks issued to itself and not on behalf of the State of Pernambuco. For this reason, the Public Prosecutor is requesting annulment of the Technical, Administrative and Financial Cooperation Agreement, in addition to the imposition of a civil fine on NEOENERGIA PERNAMBUCO and compensation for non-pecuniary damages suffered by the State of Pernambuco. Initial claim amount: R\$ 5,000,000.00 as non-pecuniary losses. Contingency amount: R\$ 30,439,420.78 updated on 12.31.2024
f. Key facts	Proceedings were dismissed on 10.18.13. Against the sentence, the Public Prosecutor's Office filed an appeal and NEOENERGIA PERNAMBUCO presented counterarguments. On 07.13.2018, the Attorney General's Office presented an opinion in order to grant the appeal filed by the Public Prosecutor's Office. On 11.12.2018 records were sent to the Rapporteur's office, and the parties are awaiting the appeal from the Public Prosecutor's Office to be included in the agenda for judgment.

4.4 Relevant non-confidential

	On 12.12.2019 records were redistributed to the 2nd Special Chamber of Public Law. On 03.16.20, the appeal from the Public Prosecutor's Office was dismissed. On 12.15.20, the Public Prosecutor's Office filed a motion for clarification, with infringing effects, in light of the judgment that dismissed the Appeal. On 02.03.21, NEOENERGIA PERNAMBUCO presented counterarguments to the motion for clarification. On 08/18/21, a judgment was rendered that, through unanimous vote, dismissed the opposing motions. On 12.03.21, the Public Prosecutor's Office filed a special appeal against the ruling that dismissed the appeal, maintaining dismissal of misconduct proceedings On 06.07.22, NEOENERGIA PERNAMBUCO PRESENTED counterarguments to the Special Appeal. On 11.28.22, the special appeal filed by the MP/PE was ruled inadmissible. On 03.03.23, the MP/PE filed an interlocutory appeal as part of a special appeal. On 03.29.23, NEOENERGIA PERNAMBUCO presented counterarguments to the appeal as part of a special appeal. Finalized for trial effective on the date in question. On 11.9.23, an Order was issued to the Federal Prosecutor's Office containing an order of examinations. On 03.12.24, the Federal Public Prosecutor's Office offered an opinion for the provision of the special appeal of the Public Prosecutor's Office/PE On 04.24.24, the Rapporteur's Decision does not acknowledge the special appeal from the MP/PE. On 06.21.24, the final and unappealable decision from AREsp 2,465,609 was certified. On 12.9.2024, an order was issued highlighting the decision of the STJ and determining that after the final and unappealable decision was made, the records must be sent to the court of origin (4th Court of the Public Treasury of Recife).
g. Summary of decisions on merits rendered	Proceedings were dismissed on 10.18.13. On 03.16.20, the appeal filed by the MPPE was dismissed, due to a lack of proof of intent or gross negligence, and classification of a wrongful act. On 11.28.22, a decision was issued that dismissed the MPPE's Special Appeal based on art. 1.030, V, of the CPC. On 24.4.24, a Decision was issued through which the Rapporteur did not recognize the special appeal filed by the MP/PE against the decision that dismissed the special appeal.
h. Stage of the proceeding	Final Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Impact analysis in case of loss	Judgment not rendered Ruling in favor of Company

4.4 Relevant non-confidential

Proceedings 0004979-76.2008.8.17.0001	
a. Ruling	12th Civil Court of Recife/PE
b. Level	Appeal court
c. Date established	03.20.2008
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Pernambuco Defendant: NEOENERGIA PERNAMBUCO – Companhia Energética de Pernambuco
e. Amounts, assets or receivables involved	Public civil proceedings in which the MPE is questioning the illegality of technical measurement reports with IPEM/INMETRO header, produced by NEOENERGIA PERNAMBUCO, from 1999 to 2005. The MPE purports that the CELP, as a public service concessionaire, when preparing the technical measurement reports on users' energy meters, illicitly uses with the intention of misleading them, the names of IPEM/PE and INMETRO making it seem that the reports were prepared by the official metrology agencies, when, in fact, they were produced by employees of NEOENERGIA PERNAMBUCO. Updated contingency amount: R\$ 369,657.36 as of 12.31.2024.
f. Key facts	01.29.2014: judgment rendered that upheld the claims made, to declare technical inspection reports carried out exclusively by NEOENERGIA PERNAMBUCO, bearing the acronyms of IPEM/INMETRO, during the period of validity of the contracts signed between 1999 and 2005 null and void; to require that NEOENERGIA PERNAMBUCO indemnify the plaintiff for the immaterial damages it imposed on the community due to the acts it practiced; conviction, additionally, for an obligation to repair the material damages individually determined, in all cases in which the fraudulent measurement did not reflect the reality of consumption at the consumer unit, also condemning the Company to providing payment of procedural costs and judicial fee. 02.19.2014: opposing motion for clarification. 07.03.2014: motion for clarification not accepted. 04.25.2014: appeal filed. 04.11.2016: judgment was rendered dismissing the Appeal made by NEOENERGIA PERNAMBUCO and, therefore, maintaining the conviction of payment of collective non-pecuniary damages. 06.09.2016: filing of a Special Appeal by NEOENERGIA PERNAMBUCO, which was inadmissible. 05.11.2018: Special Appeal pending judgment. 04.23.2020: The Special Appeal from NEOENERGIA PERNAMBUCO was granted to determine its reassignment as Special Appeal No. 1871638. 03.09.2022: A decision was rendered that is part of the special appeal filed by NEOENERGIA PERNAMBUCO and, in the part recognized, dismisses it. 04.01.2022: An interlocutory appeal was filed by NEOENERGIA PERNAMBUCO. 05.17.2022: The Interlocutory Appeal was challenged by the MPPE. 05.18.2022: Records concluded for a decision from Minister Sérgio Kukina. 08.24.2023: Trial Internal Interlocutory Appeal denied.

4.4 Relevant non-confidential

	08.31.2023: Motion for Clarification on the decision that denied the Interlocutory Appeal submitted by NeoPE. 09.14.2023: Counterarguments to the Motion for Clarification proposed by the MPPE submitted. 09.27.2023: I hereby conclude proceedings for judgment by Minister Sérgio Kukina. 03.25.2024: Final and unappealable decision and start of sentence compliance procedure that dismissed the special appeal filed by CELPE, thus confirming the ruling that condemned the concessionaire to pay the historical amount of R\$ 150,000.00, as compensation for collective non-pecuniary losses. 10.24.2024: The MP manifested itself in favor of sentencing. The order has not yet been examined.
g. Summary of decisions on merits rendered	01.29.2014: judgment rendered that upheld the claims made, to declare technical inspection reports carried out exclusively by NEOENERGIA PERNAMBUCO, bearing the acronyms of IPEM/INMETRO, during the period of validity of the contracts signed between 1999 and 2005 null and void; On April 11, 2016, NEOENERGIA PERNAMBUCO's appeal was dismissed. On 03.09.2022, NEOENERGIA PERNAMBUCO's special appeal was dismissed, as the court understands that a) the Court of origin analyzed the issues necessary to resolve the dispute; b) the statute of limitations had not elapsed; c) acquittal in the criminal sphere does not affect the case; d) there is no active legitimacy from the Public Prosecutor's Office. 08.24.2023: The Internal Interlocutory Appeal under the Special Appeal was dismissed in order to assert that a new examination of the factual and evident collected contained in the records is prohibited in a special appeal. 03.25.2024: Final and unappealable judgment handed down.
h. Stage of the proceeding	Enforcement of Judgment
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceedings 20093800027553-0 (0026725-92.2009.4.01.3800)	
a. Ruling	3rd Court of the Judicial Section of Minas Gerais
b. Level	Appeal court
c. Date established	10.20.2009
d. Parties to the proceedings	Plaintiff: ADIC - Association for the Defense of Collective Interests Defendant: ANEEL, NEOENERGIA PERNAMBUCO and Others
e. Amounts, assets or receivables involved	Proceedings filed by ADIC against ANEEL and electricity distributors seeking the return of all amounts paid by consumers due to the application of the incorrect calculation methodology for annual adjustment of tariffs. Updated contingency amount: R\$ 100,910.36 as of 12/31/2024.
f. Key facts	09.13.2010: summons issued to NEOENERGIA PERNAMBUCO. 04.10.2013: suspension of proceedings determined. 04.05.2017: ruling extinguishing the process without judgment on merits (absence of legitimacy).

4.4 Relevant non-confidential

	06.05.2018: Judgment rejected the Motion for Clarification filed by ADIC, MPU and MPF. 10.31.2018: determined suspension of proceedings pending compliance with the order on this date issued under Proceedings 2009.38.00.027572-2 (26744-98.2009.4.01.3800). 09.05.2019: judgment rejecting motion for clarification. 10.01.2019: appeal filed by the plaintiff. 10.25.2019: appeal filed by the DPU. 11.14.2019: appeal filed by the MPF. 06.30.2021: counterarguments presented by NEOENERGIA PERNAMBUCO and others. 07.01.2022: case file is being sent to TRF1. 08.27.2022: records sent to the federal court of the 6th Region. 02.02.2023: Records filed in the TRF 6th Region. 02.03.2023: Records concluded. 02.03.2023: A statement was presented by the MPF, in which it registered that up until the ACP's defendant was defined, pending in AI 0060141- 34.2011.4.01.0000, the presentation of an Opinion and the judgment of appeals presented are not feasible. 12.31.2024 - No new activity
g. Summary of decisions on merits rendered	On 04.05.2017, a judgment was rendered that dismissed proceedings, without resolution of the merits, pursuant to art. 485, VI, of CPC/15, for concluding that during the course of the lawsuit there was a loss of interest in acting on the part of the plaintiff. Awaiting judgment of appeals filed.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceedings 0017599-33.2002.8.17.0001	
a. Ruling	1st Civil Court of Recife/PE
b. Level	Trial courts
c. Date established	09.13.2001
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	This is a public civil lawsuit filed by the MPF against NEOENERGIA PERNAMBUCO, ANEEL and the Federal Government, in which it is alleged that NEOENERGIA PERNAMBUCO, despite governing of the matter through a provisional measure and resolutions from the Electricity Crisis Management Chamber, took measures for rationing in the State of Pernambuco in disagreement with relevant legislation, in a complete offense to the rights of energy consumers. Updated contingency amount: R\$ 0.00 as of 12/31/2024.
f. Key facts	04.09.2001: Filed with the 9th Federal Court of Pernambuco.

4.4 Relevant non-confidential

	13.09.2001: NEOENERGIA PERNAMBUCO was mentioned. 25.10.2001: A decision was issued removing the Federal Government and ANEEL from the dispute and determining the referral of the case to the State Court. 11.14.2001: The Federal Public Prosecutor's Office requests in records informing of filing of the interlocutory appeal, given the decision rendered that excluded the Federal Government and ANEEL from the dispute. 08.25.2018: I hereby finalized proceedings for filing. 02.08.2021: Records delivered to DIGITALIZAÇÃO SEEU as part of shipment. 11.11.2022 - Order issued for mere expedient summoning the parties and informing that proceedings will now proceed electronically. 04.13.2023 - Order from judge summoning the parties to express their opinion on the records scanned and migrated in the PJE. 05.09.2023 - NeoPE petition expressing consent to the migration of PJE. 06.13.2023 – Order of the judge determining the return of the case to the Secretariat to comply with the previous Order to implementing the administrative stages for the purpose of regularizing the records. 08/13/2018: Order summoning the MPPE to manifest itself within 30 days, as well as informing if it intends to produce other evidence in addition to that already existing in the records, specifying them for this purpose. 07/28/2021: Scanning of Proceedings 06/13/2023: Manifestation from NPER agreeing with the digitalization of the process; 05/07/2024: I hereby finalized proceedings for filing.
g. Summary of decisions on merits rendered	Interlocutory decision excluding the Federal Government and ANEEL from the dispute and determining referral of the case to the State Court.
h. Stage of the proceeding	Evidence Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceedings 0005771-26.2011.4.05.8300 (0044538-64.2011.4.01.3800)	
a. Ruling	3 rd Federal Court of the Judicial Section of Minas Gerais
b. Level	Trial courts
c. Date established	05.18.2011
d. Parties to the proceedings	Plaintiff: Progressive Party State Directory for Pernambuco Defendants: NEOENERGIA PERNAMBUCO and ANEEL
e. Amounts, assets or receivables involved	Public civil proceedings addressing alleged illegalities in the methodology used by ANEEL to define adjustments and replacement of energy tariffs. Contingency value: 16,887,776.49, updated on 12.31.2024.
f. Key facts	04.25.2011: distributed action. 05.18.2011: summons issued to NEOENERGIA PERNAMBUCO. 06.20.2011: rejection of jurisdiction for the 3rd Federal Court of Minas

4.4 Relevant non-confidential

	Gerais, as well as recognition of the connection between this demand and public civil proceedings No. 2009.38.00.027533-0. 05.02.2017: NEOENERGIA PERNAMBUCO petition requesting that the case be dismissed, for the same reasons as the other ACP, according to the judgment provided on pages 1.212 of the other ACP. 08.10.2017: request made by ABC Energia was granted, admitting it into dispute as assistant to the plaintiff. 26.04.2018: Interlocutory Appeal from NEOENERGIA PERNAMBUCO requesting termination of the process, recognizing the illegitimacy of the Progressive Party and the unreasonable entry of ABC ENERGIA into the dispute. 08.06.2021: the Federal Attorney General's Office requested rectification of the PJE system, so that the Federal Government is excluded from acting as defendant in the dispute, as well as requesting that its judicial representative body not be summoned under procedural acts of the case. 11.09.2021: Order issued by Minister Aussete Magalhães for the parties to justify, if Public Civil Proceedings 2009.38.00.027533-0, pending before the 3rd Federal Court of the Judicial Section of Minas Gerais, has already been judged; and if they still had an interest in the judgment of the interlocutory appeal filed by NEOENERGIA PERNAMBUCO. 11.17.2021: The parties have expressed interest in continuation of the judgment of internal interlocutory appeal from NEOENERGIA PERNAMBUCO 11.18.2021: Records were finalized for trial. 01.25.2022: A decision was issued that rejected the request for moving forward of the appeal relief requested under the Interlocutory Appeal filed by NEOENERGIA PERNAMBUCO against the decision that granted ABC Energia's performance as assistant to the PP directory, thereby judging the preliminary dismissal of the case by active legitimacy raised by NEOENERGIA PERNAMBUCO to be impaired. 02.18.2022: The PP presented counterarguments to the interlocutory appeal. 03.04.2022: Records for interlocutory appeal finalized for decision. 11.11.2022: On 11.11.22, NEOENERGIA PERNAMBUCO's internal appeal was granted to reconsider the decision that had partially granted the special appeal from the Progressive Party's State Directory. 12.05.2022: The Progressive Party filed an interlocutory appeal given the above decision. 12.06.2022: Order published that summoned NEOENERGIA PERNAMBUCO to present counterarguments to the internal appeal from the Progressive Party. On 02.07.23, CELPE presented a response to the internal appeal. On 03.17.23, judgment dismissing the internal appeal from the Progressive Party. On 28.3.23, the Progressive Party filed motion for clarification. On 04.10.23, CELPE's response to the motion for clarification. On 04.18.23, Included in the judgment agenda for the Ordinary Session of the SECOND PANEL of 05/02/2023. On 05.09.2023, the Panel unanimously rejected the motion for clarification, pursuant to the vote from the Honorable Minister-Rapporteur On 05.17.2023, Certificate of publication of judgment. On 06.14.2023, Final and unappealable certificate issued for decision.

4.4 Relevant non-confidential

	In December 2024, migration was completed and the parties were notified of this system change.
g. Summary of decisions on merits rendered	On 11.11.22, NEOENERGIA PERNAMBUCO's internal appeal was granted to reconsider the decision that had partially granted the special appeal from the Progressive Party's State Directory. As a result, the understanding remained that the Progressive Party Directory would not hold the legitimacy needed to file the lawsuit. On 05.09.2023, the Panel unanimously rejected the motion for clarification, pursuant to the vote from the Honorable Minister-Rapporteur.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Inestimable.

Proceedings 0000591-83.2012.4.05.8303	
a. Ruling	38th Federal Court of the Judicial Section of Pernambuco
b. Level	Trial courts
c. Date established	03.14.2013
d. Parties to the proceedings	Plaintiff: FUNAI Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	Public civil proceedings filed as a result of damages suffered by the Pankaiwká indigenous community due to the power outage caused by NEOENERGIA PERNAMBUCO. Updated contingency amount: R\$ 19,734.68 as of 12/31/2024.
f. Key facts	01.08.2013: proceedings filed 03.14.2013: summons issued to NEOENERGIA PERNAMBUCO. 05.02.2013: injunction was granted determining that NEOENERGIA PERNAMBUCO implement an electrification project in the village, with the installation of individual meters in each consumer unit, under penalty of a daily fine of R\$5,000.00. 03.15.2013: interlocutory appeal filed by NEOENERGIA PERNAMBUCO. 01.04.2013: filing of defense. 03.23.2015: publication of a judgment that upheld claims, in order to confirm the injunction, as well as to order NEOENERGIA PERNAMBUCO to pay compensation for collective pain and suffering in the amount of R\$70,000.00 and collective pecuniary loss in the amount of R\$129,429.60. 04.07.2015: appeal filed by NEOENERGIA PERNAMBUCO. 12.31.2018: awaiting judgment of the Appeal. 10.28.2020: Records were sent to the Division of the 3rd Panel. 11.19.2020: ED pending judgment. Records of the office of the federal judge Cid Marconi Gurgel de Souza received. 11.24.2020: Process forwarded for scanning to PJE. Proceedings not yet completed.

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	04.26.2021: scan completed and records completed for judgments of motion for clarification since 07.27.2021: special appeal filed by NEOENERGIA PERNAMBUCO. 09.09.2021: counterarguments presented by FUNAI. 05.27.2022: Motion for special appeal rejected on 05/27/2022. 09.12.2022: Final and unappealable judgment handed down. 12.12.2022: Start of sentence compliance procedure. 10.02.2023: Decision determining compliance with the obligation to act by NeoPE. 11.10.2023: Order granting a delay period to prove compliance with obligation. 08/23/2024: Decision determining compliance with obligation 10/15/2024: Judgment in compliance with sentence, ruling obligation to be satisfied
g. Summary of decisions on merits rendered	Appellate decision on internal interlocutory appeal not provided, due to the absence of an affront to the legal provision. Precedent 182/STJ, through which the partial challenge of the judgment is not allowed, invoked. Final and unappealable decision and start of sentence compliance procedure. 10/15/2024: Judgment in compliance with sentence, ruling obligation to be satisfied
h. Stage of the proceeding	Enforcement Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of indemnities established by the Court.

Proceedings 0010753-58.2006.8.17.0001	
a. Ruling	13th Civil Court of Recife/PE
b. Level	Appeal court
c. Date established	10.05.2009
d. Parties to the proceedings	Plaintiff: ANDEC Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	Public civil proceedings filed by ANDEC, against the Company, where it is required that the Concessionaire be ordered to provide a refund to consumers for amounts overpaid during the period between 02/27/1986 and 11/27/1986, due to an alleged lawful adjustment imposed by DNAEE Ordinances 038/1986 and 045/1986. Updated contingency amount: R\$ 66,778.18 as of 12/31/2024. (Invoices not included in records, and amount must be determined when the judgment is settled).
f. Key facts	10.05.2009: proceedings filed 10.23.2009: challenge presented. 01.12.2016: judgment rendered partially upholding the request made by the plaintiff's association in order to declare the nullity of DNAEE Ordinances 38/86 and 45/86 and, as a result, the illegality

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	of the increase at a percentage of 20% (twenty percent) in electricity tariffs, in the period between March and November 1986 among consumers of the industrial class of the State of PERNAMBUCO, requiring that NEOENERGIA PERNAMBUCO refund the amounts unduly paid by them, in relation to this period, adjusted based on the ENCOGE table, from the respective disbursements to their effective return, more default interest of 6% per year, counted from the date of summons. 01.27.2016: Appeal filed by NEOENERGIA PERNAMBUCO. 12.31.2018: Appeal pending trial. In 2020: no relevant procedural activity. 2021: Records remain finalized for appellate judgment. 11.03.2022: Appeal dismissed. 11.28.2022: Special Appeal Filed. 07.06.2023: Special Appeal ruled Inadmissible.
g. Summary of decisions on merits rendered	Appellate Decision dismissed the Company's appeal, on the grounds that art. 5 of Federal Law 7.345/1985 and art. 82, IV, of the CDC leaves no room for doubt that the plaintiff's association holds the legitimacy to propose public or collective action in the protection of homogeneous individual interests and rights, as well as that any individual or legal entity that acquires or uses products and services is a final consumer, according to the exegesis of art. 2 of the CDC. Awaiting judgment of the Special Appeal. Special Appeal denied follow-up regarding non-compliance with the extrinsic requirement of appeal admissibility. 12.04.2024: Order determining the summons of the parties regarding the digitalization of the records.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Inestimable.

Proceedings 0010500-70.2006.8.17.0001	
a. Ruling	13th Civil Court of Recife/PE
b. Level	Appeal court
c. Date established	10.05.2009
d. Parties to the proceedings	Plaintiff: ANDEC Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	Public civil proceedings filed by ANDEC, against the Company, where it is required that the Concessionaire be ordered to provide a refund to consumers for amounts overpaid during the period between 02/27/1986 and 11/27/1986, due to an alleged lawful adjustment imposed by DNAEE Ordinances 038/1986 and 045/1986. Updated contingency amount: R\$ 66,778.18 as of 12.31.2024.
f. Key facts	10.05.2009: proceedings filed 10.23.2009: challenge presented.

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	01.12.2016: judgment rendered partially upholding the request made by the plaintiff's association in order to declare the nullity of DNAEE Ordinances 38/86 and 45/86 and, as a result, the illegality of the increase at a percentage of 20% (twenty percent) in electricity tariffs, in the period between March and November 1986 among consumers of the industrial class of the State of PERNAMBUCO, requiring that NEOENERGIA PERNAMBUCO to refund amounts unduly paid by them, in relation to this period, amounts updated, under the ENCOGE table, from the respective disbursements to their effective return, more default interest of 6% per year, as of the summons date. 01.27.2016: Appeal filed by NEOENERGIA PERNAMBUCO. 12.31.2018: Appeal pending trial. 11.27.2020: Records concluded for judgment of Appeal. 2021: Records concluded for appellate judgment. 11.23.2021: progress in inclusion of the case in the judgment agenda, but there has been no publication of its content; it is therefore not possible to predict when judgment will be made. 05.10.2022: special appeal filed against ruling that dismissed NEOPE's appeal. 10.10.2020: awaiting conclusion on special appeal. 12.22.2022: Opening of examination to the defendant. 10.10.2023: Special Appeal not admitted. 11.22.2023: Delivery of with records/examination - Scanning of Proceedings 12.06.2024: Proceedings finalized for filing.
g. Summary of decisions on merits rendered	Judgment dismissed appeal, under the terms that, as far as industrial, commercial or rural consumers are concerned, I understand that the increase in the electricity tariff established by DNAEE Ordinances 38/86 and 45/86 is illegal since it does not respect the □ freezing prices instituted during the term of the Cruzado Plan. The refund to industrial consumers affected by the undue increase in the electricity tariff is therefore possible, recognizing the right to repeat these refunds is a necessary measure. Awaiting judgment of Special Appeal filed by Neoenergia Pernambuco. Special Appeal denied follow-up regarding non-compliance with the extrinsic requirement of appeal admissibility.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceedings 0042972-46.2014.8.17.0001	
a. Ruling	29th Civil Court of Recife/PE
b. Level	Trial courts
c. Date established	06.19.2014

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d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	These are public civil proceedings for reparation for collective non-pecuniary damages to each affected Pernambuco consumer, in addition to a fine, for non-compliance with the limits of DEC/FEC, between the years 2014 to 2017. Updated contingency amount: R\$ 31,696.17, updated on 12.31.2024.
f. Key facts	06.19.2014: Summons. 06.19.2014: moving forward of the effects of the relief claimed in proceedings to determine that the defendant: 1- be compelled to observe the parameters provided for under the Resolution for the quadrennium 2014-2017, with regards to DEC and FEC, for all sets of consumer units, in order to provide public electricity supply services in the State of Pernambuco in a continuous and adequate manner; 2 - present in court, annually, within 15 (fifteen) days, counted from disclosure of the indexes measured by ANEEL, proof of compliance with the limits imposed, under penalty of, after such period, if there is no proven compliance with the injunction, incurring a daily fine in the amount of R\$1,000,000.00. 07.14.2014: Opposing Motion for Clarification from Public Prosecutor's Office. 07.23.2014: Interlocutory appeal filed by NEOENERGIA PERNAMBUCO. 07.29.2014: Challenge filed. 08.06.2014: Suspensive effect for interlocutory appeal denied. 08.18.2014: Request for Reconsideration under Interlocutory Appeal. 08.25.2014: Statement for Motion for Clarification. 09.15.2014: Counterarguments to Interlocutory Appeal. 11.27.2014: Filing of petition by ANEEL under records of the Interlocutory Appeal. 01.14.2015: Decision confirming effects of interlocutory relief. 01.19.2015: Motion for clarification filed by NEOENERGIA PERNAMBUCO. 09.08.2015: The 4th Panel of the Federal Regional Court of the 5th Region, unanimously recognized that ANEEL has no legal interest in the dispute, but rather only institutional interest and thereby removed the jurisdiction of the Federal Court for the case. 09.25.2015: Opposing Motion for Clarification. 12.07.2015: Special Appeal Filed. 04.13.2016: Decision upholding Special Appeal. 05.11.2017: The 4th Civil Chamber of the Court of Justice of Pernambuco revoked injunction. 07.18.2017: NEOENERGIA PERNAMBUCO petitioned during original proceedings, notifying the judgment that occurred during the Interlocutory Appeal, joining precedent at the TJRJ, and reiterating the terms of the Challenge. 08.03.2018. Judgment rendered dismissing requested. 05.02.2019: A judgment was issued that dismissed the appeal filed by the Public Prosecutor's Office. 07.19.2019: Motion for clarification filed by the Public Prosecutor's Office. 08.16.2019: Response to the motion for clarification of the Public Prosecutor's Office submitted. 09.23.2019: 09.23.2019: Appellate decision dismissing the

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	motion for clarification filed by the Public Prosecutor's Office. 11.14.2019: Special and exceptional appeal filed by the Public Prosecutor's Office. 02.17.2021: NEOENERGIA PERNAMBUCO presented counterarguments to the Special and Exceptional Appeals. 09.13.2021: A decision was rendered that dismissed the special and exceptional appeals filed by the MPPE. 04.07.2022: Interlocutory Appeal filed under Special and Exceptional Appeals by the MPPE. 05.09.2022: NEOENERGIA PERNAMBUCO presented counterarguments to Interlocutory motion under Special and Exceptional Appeals. 11.16.2023: Special Appeal filed by the MPPE denied. On 05.25.2024, the final and unappealable decision for dismissal of the claim was certified. The judge understood that there is no sufficient reason to rule against CELPE for pecuniary losses caused to the community, due to the poor provision of electricity supply services. On 07.05.2024, the 4th civil chamber received the remittances of the records that were filed with the STJ and STF. On 07.12.2024, the jurisdiction origin received Courts records. On 07.15.2024, the final record and filing were determined.
g. Summary of decisions on merits rendered	In the trial courts, the MPPE's requests were ruled invalid. The appeal from the MPPE was not granted, since there was no collective non-pecuniary loss that gives rise to indemnity compensation by NEOENERGIA PERNAMBUCO. On 09.13.21, the special and exceptional appeals filed by the MPPE were declared inadmissible. On November 16, 2023, the decision under the instrument Special Appeal understood that Minister Maria Thereza de Assis does not belong to the STJ, even for the purpose of pre-questioning, to examine in the special manner the alleged violation of a constitutional provision or principle, under penalty of usurpation of the jurisdiction of the Federal Supreme Court. On 05.25.2024, the final and unappealable decision for dismissal of the claim was certified. The judge understood that there is no sufficient reason to rule against CELPE for pecuniary losses caused to the community, due to the poor provision of electricity supply services.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Inestimable.

Proceedings 0085855-42.2013.8.17.0001	
a. Ruling	29th Civil Court of Recife/PE
b. Level	Trial courts
c. Date established	10.25.2013
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	These are public civil proceedings serving a preventive and inhibitory purpose, aiming to guarantee the safety of the population of

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	Pernambuco against the risks arising from a lack of management of the electrical system under the responsibility of Neoenergia Pernambuco; 2. the MPPE establishes as proof in the case the alleged administrative proceedings of ARPE No. 006/12- CEE and No. 013/12- CEE. Updated contingency amount: 176,252.99 as of 12.31.2024.
f. Key facts	10.25.2013: Injunction granted. 11.15.2013: Challenge. 01.23.2014: Response presented by the MP. 03.31.2014: Attached to work plan. 07.09.2015: ANEEL's statement. 07.27.2015: Petition from MP in relation to the manifestation. 08.22.2016: Petition from Neoenergia Pernambuco regarding documents presented by the MPE, representation of federal deputy Eduardo da Fonte and public claims made before the Pernambuco state prosecutor. 01.12.2017: ARPE's statement arguing for the attachment a full copy of the notice of infraction No. 0005/2014-ARPE- SFE - Punitive Administrative Proceedings No. 006/14-CEE-ARPE to court records, noting that such proceedings were finalized at the state regulatory agency and forwarded to ANEEL for a final administrative decision. 01.04.2018: manifestation from ANEEL, which, in turn, informed that the results plan at Neoenergia Pernambuco was the subject of proceedings no. 48500.000207/2015-64, which contains reports delivered by the concessionaire and the evaluations carried out by the experts from the referred to regulatory agency. 03.08.2018: petition from the MPPE regarding manifestations of ARPE and ANEEL requesting the complete validity of requests made by the MPPE. 06.11.2019: order published granting the parties a period to express their opinion on the request for remaining evidence in addition to that contained in records, and the need to produce them must be justified. 07.10.2019: petition filed by NEOENERGIA PERNAMBUCO stating that it does not oppose advance judgment of the dispute. 10.02.2019: petition filed by the Public Prosecutor's Office seeking advance judgment of the dispute since there is no further evidence to produce. 10.02.2019: Proceedings concluded for judgment. 06.02.2020: Judgment of dismissal. 10.01.2020: Appeal from MP/PE. 10.29.2020: Counterarguments to the Appeal filed by Neoenergia Pernambuco. 03.12.2020: Remittance of the case to the TJPE. 03.03.2021: Appeal filed by the MP/PE distributed under the supervision of Appellate Judge Itabira de Brito before the TJPE's 3rd Civil Chamber. 2022: Records finalized by rapporteur to date. 11/22/2023: process delivered with records/examined for scanning. 12/20/2023: Provisional - Provisional (Awaiting PJE migration). 09.15.2024 – Process digitalized and imported to PJE. 10.09.2024 – Statement of the Company on the digitalization of the records. 11.13.2024 – Process redistributed to Judge-Rapporteur Andréa Epaminondas Tenório de Brito.

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	12.31.2024 - No new activity
g. Summary of decisions on merits rendered	Judgment of dismissal with analysis of current cases listed by the MP/PE under complaint for the purpose of characterizing the alleged negligence of the Company in the provision of public services for the distribution of electricity, recognizing the various positive initiatives undertaken by the Company, among which those aimed at raising the awareness of the general population regarding the safe use of the energy network.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Impact analysis in case of loss of the proceeding	Inestimable

Proceedings 0022153-98.2008.8.17.0001	
a. Ruling	13th Civil Court of Recife/PE
b. Level	Appeal court
c. Date of initiation	07.10.2008
d. Parties to the proceedings	Plaintiff: ADECON - ASSOCIATION FOR THE DEFENSE OF CITIZENSHIP AND THE CONSUMER Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	Proceedings filed against the practice of conditioning the connection or reconnection of a consumer unit to the payment of debts related to another consumer unit, registered under the same holder. Updated contingency amount: R\$ 91,390.78 as of 12.31.2024.
f. Key facts	07.10.2008: Summons. 06.16.2008: Injunction granted. 07.18.2008: Interlocutory appeal filed. 07.24.2008: Decision denying the suspensive effect of Interlocutory Appeal. 07.25.2008: Challenge presented. 12.01.2008: Response submitted. 02.17.2016: Judgment dismissed. 02.03.2016: ADECON's appeal. 04.25.2016: Counterarguments of NEOENERGIA PERNAMBUCO. 12.31.2018: No additional activity. 12.23.2020: Order determining redistribution of the case, without compensation, to the original civil chamber with prevention of access from original rapporteur, in view of the closure of the activities of the 2nd special civil chamber. 01.05.2021: Remittance to the civil board. 01.22.2021: I hereby conclude proceedings for the rapporteur. 01.22.2021: Redistribution of case file, with return to the rapporteur; 01.28.2021- Receiving of records at the rapporteur's office (judge Fernando Ferreira).

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	29.09.2022 - Redistribution by removal. 09.29.2022 - Conclusion - Rapporteur. 12.19.2023: Remittance to the Civil Board to judge appeal filed by ADECON. 09/10/2024: Digitalization of the process and availability in the PJE; 10/02/2024: Statement from Neope's identifying inconsistencies in the digitalization.
g. Summary of decisions on merits rendered	These Public Civil Proceedings were dismissed, with revocation of the injunction previously granted, on the grounds that in the event that connection or change of ownership of a property other than the one subject to debt is requested, it is not an obligation proposed by NEOENERGIA PERNAMBUCO, but rather a choice to continue or expand the services of the client that have been previously contracted with the defendant without incurring previous debts has no legal basis.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable
Proceedings 0010288-49.2006.8.17.0001	
a. Court	17th Civil Court of Recife/PE
b. Level	Trial courts
c. Date of initiation	06.21.2006
d. Parties to the proceedings	Plaintiff: Brazilian Association of Water and Energy Consumers Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or rights involved	Lawsuit that intends to seek the nullity of Ordinances 38/86 and 45/86 of the DNAEE, as well as a ruling requiring that restitution be made to all energy consumers for period in which amounts paid in excess, as a result of the increase in the tariff instituted under such Ordinances. Updated contingency amount: R\$ 0.00 as of 12.31.2024.
f. Key facts	03.20.2006: proceedings filed. 06.21.2006: summons. 07.19.2006: challenge presented. 06.02.2008: opinion from the Public Prosecutor's Office opining for the total validity of the suit. 05.22.2015: judgment was rendered that partially upheld the request as admissible, declaring the nullity of Ordinances No. 038/86 and 045/86, and as a result of the illegality of the increase in the percentage of 20% in electricity tariffs, during the period between March and November 1986, of industrial consumers linked to the Brazilian Association of Water and Energy Consumers, the plaintiff, requesting that the defendant provided the corresponding refund, adjusted from the date of each undue payment up until the effective refund. more interest of 1% per month, counted from the summons date. 06.08.2015: motion for clarification filed by NEOENERGIA PERNAMBUCO.

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	12.21.2015: decision that received embargoes from NEOENERGIA PERNAMBUCO handed down. 03.16.2016: counterarguments to the appeal. 12.31.2018: Appeal pending trial. 10.19.2020: Order informing of extinction of the operation of all special chambers of the appeal courts at the TJPE and determining return of the case to the Civil Judicial Board. 10.20.2020: Case returned to original Rapporteur. Records concluded on 10.20.2020. 2021: Records remain finalized for appellate judgment. 10.24.2022: Receiving of records by the rapporteur. 09.26.2023: Remittance - Scanning Sector - Civil 12.11.2023: Remittance – Rapporteur 07.03.2024: Proceedings finalized for filing. 12.31.2024 - No new activity
g. Summary of decisions on merits rendered	Judgment Partially Granted. Receiving of the appeal with suspensive effects, on the grounds that the issue relating to the irregularity in the publication of the judgment was not the subject of the special appeal filed by the appellant, now subject to application of instrument. As a result, considering that the return effect of the appeals submitted to the special instance is limited to the appeal motives deduced therein (appeal of linked reasoning), at this judicial seat, the STJ is not considered competent to hear such an issue.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable.

Proceedings 0018495-62.2018.8.17.3090	
a. Ruling	Public Treasury Court of the Judicial District of Paulista
b. Level	Trial courts
c. Date established	06.19.2018
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of Pernambuco Defendant: NEOPE; Municipality of Paulista
e. Amounts, assets or receivables involved	Public Civil Proceedings, without preliminary injunction, filed by the Public Prosecutor's Office of Pernambuco against NEOPE and the Municipality of Paulista for the purpose of requiring Defendants to provide compensation due to environmental damages verified in the municipal territory, as determined in ICs No. 143 and 111, both of 2015. Updated contingency amount: R\$ 2,536.33 as of 12.31.2024.
f. Key facts	06.18.2018: proceedings filed 10.10.2019: Challenge presented by the Company. 02.03.2020: Response offered by the Public Prosecutor's Office for the State of Pernambuco.

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	11.08.2021: Decision that declared default due to a lack of presentation of defense by the Municipality. 11.09.2021: Petition from the Public Prosecutor's Office of Pernambuco stating that it has no evidence to produce. 05.09.2022: Petition from the Municipality of Paulista included in administrative proceedings regarding environmental infractions that they claim the Company has committed. 08.30.2022: Order determining examination by the MPPE in view of the documents attached by the Municipality. 08.31.2022: 08.31.2022:Petition from the MPPE in response to the documents gathered, reiterating that it does not prove the lack of omission of the Municipality in environmental inspections. 02.23.2023: Conclusions for the Cabinet 04.29.2024: Decision recognizing default on the part of the Municipality of Paulista. 06.10.2024: Petition from Neope expressing its opinion on the documents gathered by the MPPE. 09.29.2024: Order summoning the parties to make final submissions. 11.29.2024: Final allegations of the MPPE. 06.12.2024: NEOPE's closing arguments. 12.21.2024: Judgment partially upheld. Judgment rendered partially granting request for provision of environmental compensation and the relocation of the transmission lines. Claims for compensation under class action suit for pecuniary loss were rejected.
g. Summary of decisions on merits rendered	There is still no decision handed down on the merits rendered.
h. Stage of the proceeding	Evidence Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceedings 0000820-94.2011.8.17.0580	
a. Ruling	Unified Court of the judicial district of Exu
b. Level	Trial courts
c. Date established	11.28.2011
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office for the State of Pernambuco Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or receivables involved	These are PUBLIC CIVIL PROCEEDINGS filed by the Public Prosecutor's Office of Pernambuco. A lack of compliance on the part of NEOENERGIA PERNAMBUCO with electricity connection requests, especially in rural areas is alleged. Updated Contingency Amount: R\$ 66,833.53 as of 12.31.2024.
f. Key facts	07.19.2019 - Summons issued to NEOENERGIA PERNAMBUCO. 08.15.2019 – Dispute filed by NEOENERGIA PERNAMBUCO. 12.20.2019 - Proceedings concluded.

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	04.29.2021 - Judgment upholding proceedings, requiring that NEOENERGIA PERNAMBUCO proceed with the immediate fulfillment of pending electricity connection requests, as well as with an educational campaign for a period of six months, through local radios and pamphlets distributed at the company's headquarters in Exu/PE, guiding the population on how to request electricity connection, either by telephone or in person. It also required that the company provide compensation for the collective non-pecuniary losses observed, which are established at R\$30,000.00 (thirty thousand reais) in favor of the State Consumer Fund. 06.16.2021- Motion for Clarification by NEOENERGIA 10.01.2021 - Judgment rejecting motion for clarification. 12.14.2021 - Appeal by NEOENERGIA PERNAMBUCO. 05.06.2022: Counterarguments from MP. 05.06.2022 - Records sent to Court of Justice. 10.05.2023: Files received Process Scanning - Process Scanning 10.10.2023: Process imported into PJE. 11/03/2023: Manifestation of the MPPE on digitalization; 11/09/2023: Statement from Neope's identifying inconsistencies in digitalization.
g. Summary of decisions on merits rendered	Judgment upholding proceedings, requiring that NEOENERGIA PERNAMBUCO proceed with the immediate fulfillment of pending electricity connection requests, as well as with an educational campaign for a period of six months, through local radios and pamphlets distributed at the company's headquarters in Exu/PE, guiding the population on how to request electricity connection, either by telephone or in person. It also required that the company provide compensation for the collective non-pecuniary losses.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceedings 0015970-08.2020.8.17.2001	
a. Court	3rd Civil Court of the Capital - SECTION B
b. Level	Appeal court
c. Date of initiation	03.22.2020
d. Parties to the proceedings	Plaintiff: Public Defender's Office of the State of Pernambuco Defendant: NEOPE
e. Amounts, assets or rights involved	Public civil proceedings with the objective of preventing NEOPE from cutting supply of electricity due to default among residential consumers in the state, as well as promoting reconnection of consumers that had their supply suspended, while the social isolation measures resulting from Covid-19 endure. Updated contingency amount: R\$ 0.00 as of 12.31.2024.

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f. Key facts	A preliminary injunction was granted in order to determine "that the defendant refrain from suspending or interrupting the supply of electricity to residential consumers in the State of Pernambuco during the period of health emergency related to COVID 19; II - the obligation to act, in order to restore the supply of electricity to residential consumers in the State of Pernambuco that have suffered disconnection during this period due to default". NEOPE filed an Interlocutory Appeal given the decision granting preliminary injunction. Given regulation of the matter by ANEEL, NEOPE filed a petitioned for the extinction of the case for due to its becoming moot. NEOPE filed a defense and the magistrate issued a decision rejecting the request for dismissal of the case. DPPE filed a Response. Given the regulatory changes promoted in ANEEL Resolution No. 878/2020, NEOPE requested adjustment of the preliminary injunction rendered. After the TJPE dismissed the Interlocutory Appeal, NEOPE appealed to the Federal Supreme Court and obtained a suspension of the preliminary injunction. The MPPE attached a favorable opinion to the ACP. Subsequently, a judgment unfavorable to NEOPE was rendered. NEOPE filed a Motion for Clarification giving the ruling to remedy contradiction and material errors, especially regarding the conviction to pay loss of suit fees. On 01.18.2021, clarifications were rejected, and NEOPE filed an Appeal on 02.19.2021. DPPE filed Counterarguments to the Appeal on 04.08.2021 and records were sent to a higher court at the Office of the Appellate Judge Jovaldo Nunes Gomes. Order issued on 05.13.2022, summoning the parties to express their opinion on proceedings becoming moot. Given the order, on 06.06.2022, NEOPE filed a request for dismissal of the case without judgment on the merits due to the case becoming moot. On 06.13.2022, DPPE expressed its opinion, requesting maintenance of the judgment and claiming that there was no supervening loss of the subject of the case. On 07.05.2022, the MPPE attached a favorable opinion to the merits of NEOPE's Appeal. 11.10.2024: Attached to the Report for judgment of appeal. 11.19.2024: NEOPE's request for inclusion in the teleconferencing/in-person agenda. 11.28.2024: Request for oral arguments from DPPE. 12.03.2024: Certificate of removal of agenda
g. Summary of decisions on merits rendered	Judgment upheld the requests contained in this ACP in favor of DPPE, merely maintaining the effectiveness of the judicial command to certain cases previously listed by ANEEL in its regulations for the duration of the State of Emergency in Pernambuco.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible.

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j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceeding 0800145-45.2020.4.05.8310	
a. Court	28 FEDERAL COURT OF THE DISTRICT OF ARCOVERDE
b. Level	Trial courts
c. Establishment date	04.06.2020
d. Parties to the proceedings	Plaintiff: Federal Public Defender's Office Defendant: NEOPE, CHESF AND FUNAI
e. Amounts, assets or rights involved	Public civil proceedings filed against NEOENERGIA PERNAMBUO, CHESF and FUNAI with the objective of restoring the electricity supply in the Tuxá Indigenous village (ibimirim-pe), as well as suspending collection of currently existing debts and determining that a project be carried out to electrify the network that supplies the village. Updated contingency amount: R\$143,745.32 on 12.31.2024.
f. Key facts	04.06.2020: proceedings filed 04.22.2020: CHESF's statement on the request for provisional interlocutory relief. 04.22.2020: Statement on the request for provisional relief filed by NEOPE. 27.04.2020: Decision that merely granted a request to suspend collection of the past debt existing in the name of the representative of the Indigenous community, and NEOPE must refrain from registering the group with credit protection agencies. 05.14.2020: Challenge presented by CHESF. 05.21.2020: Challenge presented by NEOPE on this date. 06.04.2020: NEOPE's petition demonstrating compliance with the decision granting a request for provisional relief. 06.15.2020: Challenge presented by FUNAI. 06.19.2020: Petition in which CHESF requires advance judgment of merits. 07.13.2020: Response filed by the DPU. 07.23.2020: Opinion from the Federal Public Prosecutor's Office. 07.31.2020: Manifestation presented by NEOPE. 08.25.2020: CHESF's petition informing attached documents. 11.05.2020: Challenge presented by the Federal Government. 05.13.2021: Decision that determined removal of the Federal Government from the defendant's role in the dispute, as well as determining the production of testimonial evidence. 05.21.2021: Motion for Clarification filed by NEOPE in view of the decision described above. 05.28.2021: Decision that dismissed the Motion for Clarification filed by the Company. 08.24.2021: Order of acknowledgment of the filing of an Interlocutory Appeal distributed under Proceedings No. 0807562-16.2021.4.05.0000. 02.03.2022. Hearing for evidence and judgment designated for 04.19.2022. *Hearing canceled due to cyberattacks suffered by the Federal Court in Pernambuco in recent days. All procedural deadlines were suspended, including hearings. 10.03.2022: Evidence and Judgment Hearing designated for

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	10.27.2022. 10.10.2022: Neoenergia's petition requesting participation by videoconference. 10.20.2022: Order granting Neoenergia's request to participate in the hearing by videoconference. 10.27.2022: Term of the evidentiary hearing in which the following decision was rendered: "I grant the period of 05 (five) days for FUNAI to present information regarding whether it will bring to the hearing the witnesses listed by it, regardless of subpoena." 11.07.2022: FUNAI's petition dismissing the hearing of witnesses who did not appear at the evidentiary hearing. 01.14.2023: Records for interlocutory appeal No. 0807562-16.2021.4.05.0000, which was dismissed, were received. 02.14.2023: FUNAI added to proceedings information regarding Memorandum No. 172/2020/CR-NE-I-FUNAI. 02.03.2023: The MPF manifested itself requesting a new deadline for pronouncement. 10.30.2023: The MPF expressed an opinion on the merits of the requests made by the DPU. 11.14.2023: - Conclusion for judgment. 10/09/2024: A Judgment was issued that partially upheld the action to annul the debit entered by the Distributor. 10/21/2024: Motions for Clarification were opposed by Neope. 11/08/2024: Judgment was issued that rejected the Motion for Clarification. 11/08/2024: The DPU filed an Appeal. 12/10/2024: An Appeal was filed by Neope. 12/11/2024: the distributor filed counter-arguments to the DPU's appeal.
g. Summary of decisions on merits rendered	No decision on merits
h. Stage of the proceeding	Discovery Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Analysis of the impact in case of unfavorable ruling	Inestimable.

Proceeding 0017249-22.2023.8.17.2810	
l. Court	4th CIVIL COURT OF THE JUDICIAL DISTRICT OF JABOATÃO DOS GUARARAPES
m. Level	Trial courts
n. Establishment date	03.30.2023
o. Parties to the proceedings	Plaintiff: Public Prosecutor's Office for Pernambuco (2nd Prosecutor's Office for the Defense of Citizenship of Jaboatão dos Guararapes) Defendant: Neoenergia Pernambuco
p. Amounts, assets or rights involved	Public civil proceedings with a preliminary injunction filed against NEOENERGIA PERNAMBUCO, based on the Public Civil Inquiry initiated by Ordinance No. 009/2017, on 03/17/2017 of the 2nd Prosecutor's Office of the MPPE in Jaboatão dos Guararapes/PE, in order to investigate irregularities practiced by the Concessionaire regarding inspections in several residences of consumers in the region. Updated contingency amount: R\$ 5,612,812.29 on 12.31.2024.

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q. Key facts	03.30.2023: proceedings filed 04.24.2023: Preliminary Injunction Granted 07.13.2023: Appeal Interlocutory Appeal filed against Injunction to the Court of Justice of Pernambuco. 07.13.2023: Challenge presented by NEOPE. 09.27.2023: Response presented by the MPPE. 09.28.2023: Judgment of the Interlocutory Appeal concluded for judgment. No relevant new developments since that date. 05/08/2024 - Sanitation decision scheduling AIJ for August 1, 2024. 06/07/2024 Statement by the law firm indicating a witness. 11/19/2024 Order canceling the hearing scheduled in the case file.
r. Summary of decisions on the merits rendered	No decision on merits
s. Stage of proceedings	Discovery Phase
t. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
u. Reason why the proceeding is considered relevant	Public Civil Proceedings.
v. Impact analysis in case of loss of the proceeding	Inestimable.

Neoenergia Coelba

Civil Inquiries 705.9.257841/2020 and 681.9.238784/2020	
a. Court	Not applicable
b. Level	Not applicable
c. Establishment Date	02.15.2021 and 07.23.2021
d. Parties to the proceedings	Investigator: State Public Prosecutor's Party subject to investigation: Neoenergia Coelba
e. Amounts, goods or rights involved	The Public Prosecutor's Office the investigating the occurrence of deaths of lear macaws in municipalities in the northern region of the state of Bahia.
f. Key facts	These are Civil Inquiries initiated by the Regional Environmental Justice Prosecutor's Offices of Paulo Afonso-BA and the Regional Environmental Justice Prosecutor's Office of Euclides da Cunha-BA that aim to investigate the occurrence of damages caused by electrocution/death of Lear's macaws, in the region of Jeremoabo, Canudos, Euclides da Cunha and Paulo Afonso, in the state of Bahia. The investigation also analyzes whether events are related to the atypical migratory movement of birds, given the scarcity of food in their natural habitat.
g. Summary of decisions on merits rendered	Since the start of the procedure, Neoenergia Coelba, NGOs and the Public Prosecutor's Office have been collaboratively seeking alternatives to the case. Procedures are still ongoing and the conclusion is being discussed in accordance with the Public Prosecutor.

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	The Distributor, at the request of the Promoters involved, has therefore carried out preventive interventions in more than 3771 structures in the region. It also took part in the various hearings in the case, responded to all the letters in good time, and included the issue in its R&D, with the aim of finding sustainable and eco-efficient solutions for the species' coexistence with the electricity grid. These are the main measures adopted by Neoenergia Coelba, which portrays its environmental commitment and committed importance in the case.
h. Stage of the proceeding	In negotiations with the Public Prosecutor
i. Likelihood of Loss (probable, possible or remote)	Not applicable
j. Reason for which proceedings are considered relevant	Execution of TAC or Filing of Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	ACP filing and repercussion in local and national media.

Proceeding 20073306001800-7 (001800-30.2007.4.01.3306)	
a. Court	1st Federal Court – Paulo Afonso – BA
b. Level	Appeal
c. Establishment Date	09/22/2008
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	Public civil proceedings filed by the Federal Public Prosecutor's Office aiming at the defense of Indigenous interests, regarding the prohibition of the registration of the names of Indigenous persons in credit protection registries, the impossibility of suspending power supply upon the occurrence of default, compensation for the existence of a transmission network in Indigenous lands, in addition to financial compensation on the monthly net income earned with the 69KV Ribeira do Pombal/ Euclides da Cunha Line. Updated contingency amount: R\$ 1,643,344.53
f. Key facts	After the summons, the defense from NEOENERGIA COELBA was filed in a timely manner. Ruling, which partially upheld the case, handed down. Neoenergia Coelba appealed the judgment and the TJ/BA accepted the unanimous appeal, determining annulment of the judgment and return of the case to the Court of origin for expert examination. Once the case file had been sent back to the origin, the anthropological expertise began, with the presentation of the respective expert report. On 03/26/2020,

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	a new sentence was passed, ordering Neoenergia Coelba to refrain from entering the Kiriris territory, without the prior and formal authorization of Funai, except in situations that constitute a threat to the physical integrity or life of the Kiriris, the need for necessary repairs to the continuity of the electricity supply, as well as to carry out the monthly reading of the meters, under penalty of a fine of 10 minimum wages for each day of invasion. Neoenergia Coelba filed a Motion for Clarification given the judgment, which was rejected. On 08/09/2021, an appeal was filed by Neoenergia Coelba, which is awaiting judgment. Up to 12/31/2024, no new progress.
g. Summary of decisions on merits rendered	On 03/26/2020, a new sentence was passed, ordering Neoenergia Coelba to refrain from entering the Kiriris territory, without the prior and formal authorization of Funai, except in situations that constitute a threat to the physical integrity or life of the Kiriris, the need for necessary repairs to the continuity of the electricity supply, as well as to carry out the monthly reading of the meters, under penalty of a fine of 10 minimum wages for each day of invasion.
h. Stage of the proceeding	Process awaiting judgment of the appeal filed by the Distributor.
i. Likelihood of Loss (probable, possible or remote)	Possible.
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of indemnity established by the Court.

Proceeding 0000931-73.2013.805.0182	
a. Court	1st Civil Court – Nova Viçosa - BA
b. Level	Trial
c. Establishment Date	07.04.2013
d. Parties to the proceedings	Plaintiff: State Public Prosecutor's Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	The purpose of public civil proceedings is to request collective non-pecuniary loss and improvement of the provision of services with regularization of energy supply interruptions in the Municipality of Nova Viçosa. Updated contingency amount: R\$ 4,465,030.98.
f. Key facts	Injunction granted on 07.03.2013 to order the Company to refrain from charging amounts due for the supply of electricity to

4.4 Relevant non-confidential

	the population of the Municipality of Nova Viçosa in periods that may be affected by the lack of electricity, under penalty of a daily fine, having also been ordered to maintain the supply of electricity to the population of the Municipality, as well as the adoption of the necessary measures so that there is no lack of electricity, nor peak or rapid drop of light, under penalty of a daily fine. Due to the decision rendered, a SLS was distributed at the TJBA, which was granted on 07.04.2014. The Interlocutory Appeal filed by the Public Prosecutor given this decision was rejected. The Public Prosecutor then filed a special appeal, which was ruled inadmissible. On 07/09/2021, an order was issued summoning the Public Prosecutor to inform whether it has other evidence to produce, as only Neoenergia Coelba had been summoned. In September/2022, a judgment was rendered upholding in part proceedings to confirm the effects of the injunction, as well as to determine payment of R\$4,500,000.00 as collective non-pecuniary damages and non-pecuniary loss experienced individually by consumers, which must be settled individually under the judgment. Considering that the judgment violated a decision that had suspended the effects of the injunction, Neoenergia Coelba filed an appeal, which was not upheld. Given the above mentioned facts, the Company filed a new appeal and Constitutional Claim with the President of the Court of Justice of Bahia, in order to revoke the decision. On 01/27, a decision was published that granted the Concessionaire's preliminary injunction under the Constitutional Claim, to determine the suspension of the effects of the sentence until the judgment on the merits of the Claim. On 08/24/2023, a decision was published that determines the suspension of the Appeal until final judgment of the Claim. On 09/22/2023 - Appellate Decision upheld the Claim. 10/10/2023 - The MPBA filed a Motion for Clarification on the Claim, which is awaiting judgment. The main proceedings remain suspended pending the final judgment of the Claim, which are awaiting judgment. The main proceedings remain suspended pending final judgment of the Claim. On 04/09/2024, a judgment was published that rejected the motion for clarification filed by the MPBA. On 05/08/2024, the Public Prosecutor filed a petition acknowledging the unfavorable decision and waiving further appeals. 10/31/2024 - Opinion of the Attorney's Office calling for the appeal to be rejected.
g. Summary of decisions on merits rendered	In September/2022, a judgment was rendered upholding in part proceedings to confirm the effects of the injunction, as well as to determine payment of R\$4,500,000.00 as collective non-pecuniary damages and non-pecuniary loss experienced individually by consumers, which must be settled individually under the judgment.

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h. Stage of the proceeding	Process awaiting judgment of the appeal filed by the Company.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of collective non-pecuniary loss and fine if judicial determination to maintain quality in the supply is not complied with.

Proceeding No. 0028104-40.2014.4.01.3300	
a. Court	04 – Federal Court – Salvador-BA.
b. Level	Trial
c. Establishment Date	08/01/2014
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	This is a public civil action brought by the MPF on the grounds that the possibility of suspending the supply to units that provide health services is an affront to the fundamental right to life and health. The MPF requests that ANEEL be obliged to instruct all concessionaires in the country not to cut off consumer units that provide health services, including the services listed in items II and III of article 11 of RN 414/2010. Updated contingency amount: Non-liquid
f. Key facts	Neoenergia Coelba intervened in the case as an assistant to ANEEL, but this intervention was not accepted. Against this decision, an Interlocutory Appeal was filed by the Concessionaire, as part of an appeal that granted an injunction. The action was upheld to order ANEEL to instruct NEOENERGIA COELBA to refrain from suspending the electricity service for reasons of default, when such supply refers to medical and hospital care units and hospitals, medico-legal institutes, hemodialysis and blood storage centers, centers for the production, storage and distribution of vaccines and antidote serums, under penalty of paying a daily fine. ANEEL appealed the sentence rendered and Neoenergia Coelba, for not having been summoned regarding the sentence, petitioned on 11.20.2015 directly in the TRF requesting call of the case to order. ANEEL expressed itself in favor of the concessionaire's request and requested annulment of all acts after the decision

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	of the Interlocutory Appeal that granted the intervention of a third party. A decision was rendered by the TRF declaring all acts null and void after the acceptance of Neoenergia Coelba in the dispute, and the injunction granted remained active. A request for suspension of the injunction was then presented to the president of the TRF, which was not accepted. 02/05/2019 - Judgment, confirming the effects of the injunction and upholding the ACP's requests. The Distributor filed an Appeal. However, the request for suspensive effect was not granted. On 06/28/2019, Neoenergia Coelba filed an Interlocutory Appeal. On 08/19/2019, the MPF presented counterarguments to the appeal. On 03/02/2020 the appeal was ruled unproven. The Company presented SLS in TRF1 and STJ, which were not accepted. Currently proceedings are awaiting judgment of the appeal filed by the Distributor. Last update: SLS filed at STF
g. Summary of decisions on merits rendered	The action was upheld to order ANEEL to instruct NEOENERGIA COELBA to refrain from suspending the electricity service for reasons of default, when such supply refers to medical and hospital care units and hospitals, medico-legal institutes, hemodialysis and blood storage centers, centers for the production, storage and distribution of vaccines and antidote serums, under penalty of paying a daily fine
h. Stage of the proceeding	Process awaiting judgment of appeal by Company.
i. Likelihood of Loss (probable, possible or remote)	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Possible sanction applied by ANEEL due to non-compliance with the terms of the injunction, if confirmed by a final and unappealable decision, in addition to the imposition of compliance with the obligation (prohibition) if the injunction is confirmed in relation to consumer units that provide health services.

Proceeding No. 8000124-54.2015.8.05.0049	
a. Court	01 - Public Treasury Court – Capim Grosso-BA.
b. Level	Trial
c. Establishment Date	06/09/2015
d. Parties to the proceedings	Plaintiff: Municipality of Capim Grosso

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	Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	This is a public civil action filed by the Municipality of Capim Grosso due to the poor provision of the electricity distribution service. It claims that power supply interruptions are frequent. It requires that Neoenergia Coelba be compelled not to interrupt the supply of electricity, under penalty of a fine of R\$ 100,000.00 per hour of interruption; in the event of interruption of the energy supply, that Neoenergia Coelba be compelled to reestablish the supply within a maximum period of 30 minutes, counted from the first claim, under penalty of a fine of R\$ 100,000.00 per injured consumer. Updated contingency amount: R\$ 192,745.07 .
f. Key facts	The injunction was granted to order the company to stop interrupting the electricity supply, except in the event of unforeseeable circumstances or force majeure, under penalty of a fine per interruption; to restore the electricity supply, in the event of an interruption, within a maximum of 30 minutes from the first complaint, except in the event of unforeseeable circumstances or force majeure, under penalty of a fine for every 30 minutes without power. A defense was presented and an interlocutory appeal was filed in parallel, to which no suspensive effect was granted. 05/28/2019 – Request for Suspension of injunction was filed, which was rejected. Internal interlocutory appeal filed against this decision, pending judgment. On 08/20/2021 - summons of the plaintiff to file a reply. 04/25/2023 - The request of the City Council to join the process was rejected. 08/29/2023 - The Municipality requested the continuation of the case. On 02/22/2024, the Municipality filed a petition requesting the reversal of the burden of proof so that COELBA presents the entire history of interruption of the electricity supply since the date of distribution of the action.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of collective moral damages and permanent compliance with the terms of the injunction.

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Proceeding No. 0006084-84.2016.4.01.3300	
a. Court	03 - Federal Court – Salvador-BA.
b. Level	Appeal
c. Establishment Date	02/26/2016
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	These are public civil proceedings filed by the Federal Public Prosecutor's Office, based on an inspection action, which identified the improper placement of meters on the facades in properties that are part of the architectural and landscape collection listed in the City of Cachoeira. Requests interlocutory relief to oblige Neoenergia Coelba to relocate, at its own expense, the electricity meters installed on the facades of the above-mentioned properties. Updated contingency amount: R\$ 80,913.27.
f. Key facts	The injunction was granted to order Neoenergia Coelba to: refrain from installing new electricity meters on the sides of buildings located in the city of Cachoeira/BA; draw up a schedule of actions to remove the meters from the façades of the buildings that make up the Historic Center listed by IPHAN; and, to this end, notify all consumers of its services in those locations, with the aim of establishing the schedule based on planning carried out after such notifications or effective alternatives to this end. Interlocutory appeal filed, but the request for suspensive effect was rejected. In parallel, NEOENERGIA COELBA presented a final report as part of a joint inspection carried out with IPHAN demonstrating compliance with the injunction on 05/28/2019. On 10/15/2021 - Notice from IPHAN to report on compliance with the due diligence. 07/25/2022 - Notice from Coelba to comment on IPHAN's petition; 08/19/2022 - Statement from Coelba; 10/26/2022 - Notice from IPHAN to comment again. 11/30/2022 - Judgment of proceedings in part. On 12/06/2022 - IPHAN expresses awareness of the sentence. On 02/01/2023, an appeal was filed by Coelba, and the Federal Public Prosecutor's Office filed counterarguments. Case files concluded for judgment. Up to 12/31/2024, no new progress.
g. Summary of decisions on merits rendered	Judgment partially upheld request to order the Company to fully repair the damage to the historical and cultural heritage in the city of Cachoeira/BA, through the adoption of all measures pertinent to the withdrawal and relocation, at its expense, electricity meters

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	installed irregularly on the sides of the properties listed that are part of the Architectural and Landscape Complex of the Municipality of Cachoeira/BA,
h. Stage of the proceeding	Proceeding awaits judgment of the Company's appeal.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Impact analysis in case of loss of the proceeding	Payment of compensation for alleged damages caused to the cultural heritage, sponsorship in mass media, insertions clarifying and warning the necessary prior approval of IPHAN in all interventions carried out at listed properties.
k. Reason why the proceeding is considered relevant	Public Civil Proceedings

Proceeding 8000011-28.2015.805.0073	
a. Court	01 - Civil Court – Curaça-BA.
b. Level	Trial
c. Establishment Date	12/11/2015
d. Parties to the proceedings	Plaintiff: Municipality of Curaca Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	These are public civil proceedings in which the municipality of Curaçá in discussing the quality of electricity supply - frequent drops in voltage, especially at the headquarters of the municipality and some nearby customers. It requested an injunction to determine that voltage fluctuation in the municipality of Curaçá and the respective fine for non-compliance be avoided, without any collection of fees to consumers. On the merits, it requires the obligation not to do so, so as not to have any more power fluctuations/interruptions. Updated contingency amount: R\$ 0.00
f. Key facts	After the presentation of a defense by the Distributor, the Public Prosecutor filed a petition informing a technical professional to carry out an expert report assessing the quality of the electricity supply infrastructure in the Municipality of Curaçá/BA. On 02/28/2023 there was an order appointing an expert. 12/31/2024 – No updates.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.

4.4 Relevant non-confidential proceedings

h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of Indemnity for the damage caused by the poor provision of services. Determination, if the injunction is confirmed, to avoid voltage fluctuation in the municipality of Curaçá and the respective fine for non-compliance, without any collection of fees to consumers. In addition to the obligation of impossible compliance in the sense that there are no more power fluctuations/interruptions – uninterrupted service.

Proceeding No. 0501629-52.2017.8.05.0256	
a. Court	01 - Civil Court – Teixeira de Freitas-BA.
b. Level	Trial
c. Establishment Date	04/26/2016
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	This is an ACP filed by the MPBA, the aim of which is to compel Neoenergia Coelba to supply energy to consumers in the Nova Canaã neighborhood without interruptions of more than 4 hours, for reasons for which it is responsible or for fortuitous or natural reasons, with the exception of problems with generation and scheduled interruptions for network maintenance, under penalty of a fine of R\$ 100,000.00 per event, as well as ordering Neoenergia Coelba to pay compensation of R\$ 1,000,000.00 for collective moral damage. Updated contingency amount: R\$ 6,081.28.
f. Key facts	The case was filed, a summons was issued and a conciliation hearing was scheduled, which duly took place but failed to reach an agreement. Challenge filed on 06.30.2017. On 05/18/2023 - Order granting a deadline for the Public Prosecutor to express an opinion on whether there is evidence to be produced. On 04/17/2024, the Public Prosecutor filed a reply to the defense, arguing for the rejection of the preliminaries, and finally, for the merits of the action.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.

4.4 Relevant non-confidential proceedings

i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of collective non-pecuniary losses, as well as compliance with the obligation to supply energy to consumers without interruption in supply for more than 4 hours, for reason of its responsibility or for Acts of God or natural reasons, except for problems associated with generation and scheduled interruptions for maintenance of the network.

Proceeding No. 0543117-78.2014.8.05.0001	
a. Court	06 - Public Treasury Court – Salvador-BA.
b. Level	Trial
c. Establishment Date	08/18/2014
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	These are public civil proceedings in which the State Public Prosecutor's Office requested that CEPRAM Resolution 4119/2010 be repealed since its content allegedly exceeded the limits of the Council's activities. Updated contingency amount: R\$ 0.00
f. Key facts	Preliminary injunction granted in part to suspend the effectiveness of Resolution 4.119/2010, regarding the waiving of environmental licensing, and the State of Bahia must refrain from the practice of any administrative act focused on the referred to item 7.1.5 of Resolution 4119/2010. An interlocutory appeal was filed in order to suspend the effects of the injunction. The request was denied. Injunction revoked after filing a request for suspensive effect, maintaining application of the CEPRAM's Resolution. On 10/29/2020, a judgment was rendered to suspend, in part, the effectiveness of Resolution No. 4.119/2010, regarding the exemption from environmental licensing, item 7.1.5, as it conflicts with the terms of the governing law. On 11/24/2020, an appeal was filed by Neoenergia Coelba, which is awaiting judgment. Up to 12/31/2024, no new progress.
g. Summary of decisions on merits rendered	On 10/29/2020, a judgment was rendered to suspend, in part, the effectiveness of Resolution No. 4.119/2010, regarding the exemption from environmental licensing, item 7.1.5, as it conflicts with the terms of the governing law.

4.4 Relevant non-confidential proceedings

h. Stage of the proceeding	Judgment of appeal brought by the Company.
i. Likelihood of Loss (probable, possible or remote)	Not applicable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Confirmation of the effects of the requested interlocutory relief with declaration of the illegality of CEPRAM Resolution 4119/2010, as well as the declaration of nullity of all licenses granted under the aegis of CEPRAM Resolution 4119/2010.

Proceeding No. 0000032-78.2004.805.0186	
a. Court	01 - Civil Court – Palmeiras-BA.
b. Level	Trial
c. Establishment Date	07/31/2006
d. Parties to the proceedings	Plaintiff: State Public Prosecutor's Defendant: Neoenergia Coelba
e. Values, assets or involved rights	Public civil action aimed at verifying the existence of environmental damage caused by Neoenergia Coelba, due to the occurrence of a fire in the village of campos de São João, in the district of Palmeiras - BA, on September 17, 2004, as a result of the alleged rupture of a power cable owned by Neoenergia Coelba. Recovery of destroyed vegetation required. Neoenergia Coelba must also make a tanker truck available weekly for the population of the village and finally, as well as full restoration of the affected sites. Updated contingency amount: R\$ 964.14.
f. Key facts	Preliminary injunction denied. Defense presented by Neoenergia Coelba. Records sent to MP-BA for the formulation of any conduct adjustment agreement, reason for which proceedings remain suspended. Most recent development: Petition by the Distributor requesting that the case be dismissed for abandonment. On 03/19/2024, an order of mere expedient was issued. Up to 12/31/2024, no new progress.
g. Summary of decisions on merit rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible

4.4 Relevant non-confidential proceedings

j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to recover the area of vegetation destroyed by fire in the village of Campos de São João, district of Palmeiras - BA, in addition to an obligation to make a tanker truck available weekly for the population of the village.

Proceeding No. 0002490-94.2014.4.01.3312	
a. Court	01 - Single Court – Irecê-BA.
b. Level	Appeal
c. Establishment Date	11/17/2014
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendant: Neoenergia Coelba
e. Values, assets or involved rights	The public civil action aimed at repairing and compensating for environmental damage resulting from the installation of electric power transmission lines inside and in the buffer zone of the Chapada Diamantina National Park without the consent of its managing body. Requires environmental compensation and/or the payment of equivalent compensation; payment of compensation for collective moral damages in an amount to be defined by the court. Updated contingency amount: R\$ 23,356,128.07.
f. Key facts	Challenge filed. An order was issued summoning the MPF and ICMBio to express their opinion on the defense, as well as to specify evidence. On 11/19/19, a judgment was rendered upholding the action. On 12/10/2019 – Appeal filed by Neoenergia Coelba. Process awaiting judgment of the appeal from the Company. Up to 12/31/2024, no new progress.
g. Summary of decisions rendered	Judgment upheld to determine that COELBA proceeds to replace the NU cables for the protected XLPE in the Mucugê - São Pedro Barra da Estiva Electric Power Transmission Lines in the Municipality of Baixão Lençóis and Mucugê District of Igatu within a reasonable period of 06 six months from the final and unappealable transit of this judgment; determine that COELBA proceeds to remove the Lençóis Campos de São João line from the interior of the PNCD to the BR 242 right-of-way under the terms of the ICMBio Technical Report using the protected XLPE cable to the full extent of the line within a reasonable period of 06 six months in order not to prejudice the provision of the public power supply service counted from the final and unappealable transit of this judgment; as well as to present a plan of recovery for the degraded area so that it restores the affected site fully

4.4 Relevant non-confidential proceedings

	with restoration of local vegetation all under the supervision of ICMBio and IBAMA.
h. Stage of the proceeding	Proceeding awaits judgment of the Company's appeal
i. Likelihood of Loss (probable, possible or remote)	Not applicable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Repair of possible material/environmental damages resulting from the installation of transmission lines; Environmental compensation and/or the payment of equivalent compensation; Payment of compensation for collective moral damages in an amount to be defined by the court.

Proceeding No. 0501892-84.2017.8.05.0256	
a. Court	01 - Civil Court – Teixeira de Freitas-BA>
b. Level	Trial
c. Establishment Date	05/12/2017
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	These are Public Civil Proceedings due to the occurrence of approximately 6 long-term interruptions in the supply of electricity on Av. Marshal Castelo Branco, in the Municipality of Teixeira de Freitas. It is required, at the outset, that Neoenergia Coelba does not allow any interruption in the supply of electricity, which has given rise or for Acts of God or natural reasons, that exceeds the maximum period of 4 hours, under penalty of a fine of R\$100,000.00 for an interruption event that exceeds 4 hours. It also requires compensation for collective moral damages. Updated contingency amount: R\$ 5,454.15.
f. Key facts	An injunction was granted to determine that the Distributor provides immediate improvements in the provision of the electricity service at Rua Marechal Castelo Branco, so that any interruption of the service does not exceed the period of four hours, except in the event of scheduled interruptions for network maintenance that must be alerted to consumers in the region in advance, under penalty of a fine for each event not complied with. 05/28/2019 - Filing of the Company's request for suspension of injunction, dismissed. Opposing Motion for Clarification. On 03/25/2021, an order was issued confirming the terms of the injunction. On 07/13/2023, a petition was filed by the Company requesting the designation of a conciliation hearing.

4.4 Relevant non-confidential proceedings

	On 04/25/2024, proceedings concluded.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of collective moral damages, as well as the promotion of the improvement of the energy supply so that any interruption of the service does not exceed the period of four hours, except in the event of scheduled interruptions for network maintenance that must be alerted to consumers in the region in advance.

Proceeding No. 0003699-05.2012.4.01.3301	
a. Court	01 - Federal Court – Ilhéus – BA.
b. Level	Trial
c. Establishment Date	11/29/2012
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	These are public civil proceedings proposed due to a civil investigation carried out, which identified that the Municipality of Ilhéus allowed the irregular construction in a mangrove area, an area of permanent preservation of the Federal Government's heritage properties, located at Av. Nossa Senhora Aparecida, Ilhéus II Housing Complex, municipality of Ilhéus/BA. It requires interlocutory relief so that Neoenergia Coelba refrains from formalizing contracts or providing public service to users who point out the vicinity of the mangrove as the place of installation, thus understanding the hundred meters of the banks of the local river; keep the supply only to the residents of the housing complex until the final date stipulated by the magistrate and remove all equipment related to the service provided. Updated contingency amount: R\$ 22,210.36.
f. Key facts	A decision was issued that excluded Neoenergia Coelba and Embasa from the dispute. The MPF filed a Motion for Clarification to request reconsideration of the decision by the court that determined exclusion of the dispute. Decision on the

4.4 Relevant non-confidential proceedings

	Motion for Clarification from the MPF that reversed decision that declared the passive illegitimacy of Neoenergia Coelba and Embasa in the dispute. An interlocutory appeal was filed, which was dismissed. On 11/11/2018 - Case files concluded for judgment. Up to 12/31/2024, no new progress.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Confirmation of injunction. Failure to provide the public services intended for users that are or intend to settle in permanent preservation areas and promote educational campaigns to combat irregular occupations.

Proceeding No. 0409030-59.2012.8.05.0001	
a. Court	01 - Civil and Commercial Court – Salvador-BA.
b. Level	Trial
c. Establishment Date	11/30/2012
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	This is a Public Civil Action alleging that Embasa and Neoenergia Coelba proceeded with the installation and connection of energy supply and water supply networks in almost 300 clandestine buildings located in the Integral Protection Unit, Pituáçu Metropolitan Park. Request the injunction to determine the non-installation of new electricity and water infrastructure networks in the Pituáçu Metropolitan Park and that the Respondents present the listing with qualification, consumption history and service time of all consumers who are within the PMP and within the polygon established by State Decree No. 10.182/2006. Repair of environmental damages susceptible to ecological restoration and environmental compensation for damages that cannot be repaired also requested. Finally, request compensation for collective non-pecuniary losses in the amount of R\$ 500,000.00. Updated contingency amount: R\$ 2,558,548.63.

4.4 Relevant non-confidential proceedings

f. Key facts	Injunction partially granted to determine that Neoenergia Coelba and Embasa do not promote the installation of electricity and hydraulic networks in the areas of the Pituaçu Metropolitan Park, including those within the polygon established by the State Decree. A challenge was filed by Neoenergia Coelba on 05/17/2019 and an interlocutory appeal against the preliminary injunction on 05/21/2019. Continuous act, on 05/30/2019, in compliance with the requirements of the preliminary injunction, proof of compliance with the preliminary injunction by Neoenergia Coelba was attached. On 10/03/2019 - Protocol of petition of the Distributor expressing its opinion on the dismissal in the production of new evidence. Suspension of the action determined, until the judgment of action No. 0388847-67.2012.8.05.0001.; 10/20/2020 - Order requesting the presentation of legible documentation by Neoenergia Coelba related to the injunction granted, which was presented by the Distributor.; 04/22/2021 - Order summoning the MPBA to express its opinion on Neoenergia Coelba's petition. 04/11/2021 - MPBA petition indicating the transfer of the matter to a new prosecution; 07/05/2021 - After an extrajudicial hearing, the joint petition protocol was carried out requesting the procedural suspension to attempt a transaction. On 07/26/2021 - Order granting the request for procedural suspension within 30 days. 08/23/2022 - Order summoning the parties to express interest in continuation of the case. On 04/27/2023, the Public Prosecutor's Office petitioned for the suspension of the process for a period of 60 days, in view of the attempts to formalize an agreement between the parties. On 12/31/2024, process suspended/discontinued.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Confirmation of the injunction to repair environmental damages susceptible to ecological restoration and environmental compensation for damages not capable of repair. Payment of indemnity for collective non-pecuniary losses.

Proceeding No. 0001799-98.2014.4.01.3306

a. Court	01 – Civil court

4.4 Relevant non-confidential proceedings

b. Level	Trial
c. Establishment Date	06/06/2014
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	These are public civil proceedings in which it is alleged that losses were suffered due to the electricity grid passing through the Tuxá de Banza Indigenous community. It is requested that Neoenergia Coelba not enter the Indigenous reserve, through agents and/or employees, without prior authorization from FUNAI; does not suspend the supply of electricity in the Indigenous community and forwarding of registration of name of members of the Indigenous Community in default; does not cover any amounts owed by members of the Indigenous community for payment of electricity bills; contracting at the Company's expense of two Indigenous persons from the community, to be guided and trained in carrying out basic maintenance, preventive of the electricity network and indemnify for the damages suffered. Updated contingency amount: R\$ 1,179,967.22
f. Key facts	Preliminary injunction denied, except that the entry of the defendant's agents and/or employees, in the Tuxá de Banzaê community, for the maintenance and conservation of the electric transmission line located in the indigenous reserve is preceded by a notice to FUNAI, under penalty of a fine. Investigation carried out on site on 07.29.2019, with the parties subsequently being summoned to express their opinion on the specialist's report. On 08.03.2021, an order was issued summoning the parties to express their opinion on the specialist's report and specify the evidence to be produced, within 15 days. On 08.19.2021 - Petition filed by Neoenergia Coelba ratifying a statement about the expert report, specifying evidence to be produced: On 02/17/2022 a hearing was held with the expert of the Court and the witness of the Distributor. On 05/30/2022 specific reasons filed by Neoenergia Coelba. Most recent development: Judgment was rendered that partially judged the claims of the action. Neoenergia Coelba filed Motion for Clarification awaiting judgment. On 02/08/2024, concluded for trial. Up to 12/31/2024, no new progress.
g. Summary of decisions on merits rendered	Judgment handed down that partially upheld the action, to convict the Distributor: (I) payment of compensation to the Tuxá Community residents of Fazenda Sítio resulting from the right of way for passage of the RPB-EDC 02N1 Transmission Line, corresponding to twice the value of the

4.4 Relevant non-confidential proceedings

	bare land referring to the total area of the easement; (II) pay compensation for collective moral damages in the amount of R\$ 1,000,000.00; and (III) refrain from entering the territory of the Tuxá de Banzaê, through their employees, without the prior communication of FUNAI and the local inhabitants, except in situations of extreme urgency that constitute a threat to the physical integrity or life of the Tuxá, under penalty of a daily fine equivalent to 10 minimum wages for each day of invasion.
h. Stage of the proceeding	Proceedings awaiting judgment of appeal filed by the Company.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Neoenergia Coelba will be prohibited from: entering the indigenous reserve, through agents and/or employees, without prior authorization from FUNAI; from suspending the supply of electricity in the indigenous community and forwarding the names of members of the Indigenous Community to the registry of defaulters; collect amounts due by members of the indigenous community as payment of electricity bills, in addition to having to hire at their expense two Indians from the community, to be guided and trained to carry out basic maintenance, of a preventive nature of the electricity network. Payment of compensation to the community for damages suffered.

Proceeding No. 0000814-05.2014.805.0164	
a. Court	01 - Civil Court – Mata de São João-BA.
b. Level	Trial
c. Establishment Date	07/14/2014
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba and INEMA
e. Amounts, assets or rights involved	Public Civil Action in which the State Public Prosecutor's Office alleges that INEMA granted Neoenergia Coelba an authorization to suppress vegetation from the Atlantic Forest Biome in areas bordering the municipality of Mata de São João and Camaçari for the implementation of a Transmission Line in disagreement with environmental standards. It required the immediate determination of those involved so that they do not carry out any activity for the

4.4 Relevant non-confidential proceedings

	implementation of electrical distribution lines alluding to INEMA Ordinance 7.202/2014 until the final judgment of the process. Finally, it is requested that the Company provide compensation for environmental damages in the amount of no less than R\$500,000.00. Updated contingency amount: R\$ 505,516.74.
f. Key facts	Injunction granted, determining that Neoenergia Coelba does not carry out within the Municipality of Mata de São João/BA, specifically in the area corresponding to the Sapiranga Reserve, any activity for the implementation of electric power distribution lines alluding to INEMA Ordinance 7202/2014, up until final judgment of proceedings. Preliminary injunction suspended due to the interlocutory appeal filed by Neoenergia Coelba. On 08/06/2021 - Proceeding migrated to the PJE and a new conclusion was prepared for order. On 03/03/2022 - Subpoena for the parties to express themselves, considering the long term without procedural impulse. 11/16/2022 - Manifestation on the part of Neoenergia Coelba requesting extinction due to the loss of the subject of the case. 01/08/2025 08:59:20 - Conclusions for judgment. Up to 12/31/2024, no new progress.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Nullity of INEMA Ordinance 7202/2014 with retroactive effect; Joint conviction to compensate and/or restore Degraded Area. Ruling to provide compensation for environmental damages.

Proceeding No. 0301964-15.2014.8.05.0271	
a. Court	01 - Civil Court – Valença-BA.
b. Level	Trial
c. Establishment Date	07/29/2014
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Public Civil Proceedings in which the Public Prosecutor alleges that representation was provided by Mr. Romilson dos Santos Muniz, reporting the occurrence of environmental damage resulting from an electric power transmission line in the district of canavieiras, municipality of Cairu/BA. According to reports, 21,000 small and large trees were suppressed, as well as 7,500 bromeliads and 1,580

4.4 Relevant non-confidential proceedings

	orchids. Due to the claim, the Public Prosecutor proposed environmental compensation in cash which was not accepted by the Distributor, reason for which the ACP was proposed. It was requested the Public Prosecutor have an obligation to determine through the court the fulfillment of the conditions allegedly omitted from its performance by Neoenergia Coelba and that in the end the Company's conviction be attributed as a reparatory measure for the environmental damage allegedly caused. Updated contingency amount: R\$ 287,914.28.
f. Key facts	After presentation of a defense and response from the MPE, an evidence hearing was held on 12/17/2018, at which time the controversial points of proceedings were established and a judicial investigation was determined. On 06/08/2021, an order was published designating that a court specialist carry out the requested investigation; 06/11/2021 - Petition from the parties with the formulation of questions regarding the investigation to be carried out. On 10/25/2021 - Order determining assignment of expert and subsequent assignment of date for expert examination. On 03/22/2023, the Public Prosecutor petitioned requesting that INEMA be officiated in order to complement the environmental inspection report. On 10/03/2023 INEMA was once again summoned to indicate the area of suppressed vegetation. Awaiting manifestation. 12/04/2024 - Conclusions for judgment. Up to 12/31/2024, no new progress.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Reparation of environmental damage caused.

Proceeding No. 20073301000548-4 (0000548-07.2007.4.01.3301)	
a. Court	01 - Federal Court – Salvador-BA.
b. Level	Trial
c. Establishment Date	05/10/2007
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia

4.4 Relevant non-confidential proceedings

	Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	This is a Public Civil Action in which the Federal Public Prosecutor's Office intends to hold the defendants (MUNICIPALITY OF ILHÉUS, EMBASA, NEOENERGIA COELBA, TELEMAR and DERBA) responsible for the environmental damage caused in a mangrove area, resulting from irregular buildings, located on the banks of BA-001, a highway that connects Ilhéus to Itacaré. Updated contingency amount: R\$ 6,546.15
f. Key facts	Partially granted injunction, determining specific obligations with respect to Neoenergia Coelba to immediately refrain from formalizing contracts and/or providing public services inherent to its activity to users who point out the vicinity of the São Domingos Neighborhood mangrove as the place of installation, thus understanding the range of 100 (one hundred) meters from the banks of the Almada River. Neoenergia Coelba requested that a technical investigation be performed and testimonial evidence provided, which was rejected. Interlocutory Appeal withheld, the appeal in question was dismissed. Conciliation hearings were unsuccessful. The parties are currently seeking to resolve the case by transferring the population living in the area that is the subject of the lawsuit (environmental preservation) to another location, all in accordance with the feasibility analyses already carried out by the parties and expressed in hearings. the parties involved, in January 2022, - submitted a petition expressing their opinion on the digitalization of the case file. Partially granted injunction, determining specific obligations with respect to Neoenergia Coelba to immediately refrain from formalizing contracts and/or providing public services inherent to its activity to users who point out the vicinity of the São Domingos Neighborhood mangrove as the place of installation, thus understanding the range of 100 (one hundred) meters from the banks of the Almada River. Neoenergia Coelba requested that a technical investigation be performed and testimonial evidence provided, which was rejected. Interlocutory Appeal withheld, the appeal in question was dismissed. Conciliation hearings were unsuccessful. The parties are currently seeking to resolve the case by transferring the population living in the area that is the subject of the lawsuit (environmental preservation) to another location, all in accordance with the feasibility analyses already carried out by the parties and expressed in hearings. the parties involved, in January 2022, - submitted a petition expressing their opinion on the digitalization of the case file. On 11/25/2022, an order was issued determining that the secretariat take the necessary steps to clarify/remedy the non-conformities related to the migration from the physical process to the digital medium. Subsequently, the parties were aware of the order issued – November 2022 and January 2023. On 11/16/2023, the MPF petitioned reiterating compliance with the order, as determined by the magistrate in the order. The following year, 07/10/2024, the MPF filed another petition requesting speed in the processing of the case in view of the long period in progress (17 years) and reiterating the terms of the

4.4 Relevant non-confidential proceedings

	previous petition. On 07/29/2024, the defendant, Telemar petitioned for the correction of the defendant's side of the claim so that it includes OI S/A since Telemar was merged into OI S/A. Subsequently, 11/11/2024, a new order was issued, determining the replacement of Telemar by OI S/A in the defendant's side, the summons of the State of Bahia to express its opinion on the filing of the possessory actions (repossession), as well as, that the other parties conclusively express themselves - requesting what they understand by law - with a view to solving the claim, in view of the long course of the case (17 years). On 12/07/2024, the Residents' Associations of the São Domingos and Cabaneiros do Litoral Norte neighborhood petitioned for the designation of a new conciliation hearing.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Liability for environmental damage caused. Payment of a daily fine in the event of non-compliance with the preliminary injunction.

Proceeding No. 0500128-13.2018.8.05.0229	
a. Court	01 - Civil Court – Santo Antônio de Jesus-BA.
b. Level	Trial
c. Establishment Date	01/12/2018
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	This is a Public Civil Action that reports inefficiency and inadequacy of the service that has been provided by Neoenergia Coelba in the locality of Fazenda Rio Preto, municipality of Varzedo and that these would consist of the absence of electricity supply and interruptions with constant power outages, which would be in violation of Federal Law 8.987/95 and other legislation pertinent to the relationship of providing electricity services. Updated contingency amount: R\$ 0.00

4.4 Relevant non-confidential proceedings

f. Key facts	Challenge Filed. Order summoning the Plaintiff to express opinion on the defense. Reply filed on 01/09/2019. On 08/23/2021, subpoena for Neoenergia Coelba to present new evidence. On 09/15/2021, a petition was filed by the distributor requesting the early judgment of the dispute. 09/23/2022 - Public Prosecutor petition requesting designation of evidentiary hearing. Case files concluded for decision on 12/12/23 12/31/2024: No updates
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Adoption of the necessary interventions to prevent constant interruptions in the supply of energy in the locality of Fazenda Rio Preto, rural area in the Municipality of Varzedo, in order to provide electricity with regularity, continuity, efficiency and safety, as required by Federal Law No. 8.987/95

Proceeding No. 0500106-52.2018.8.05.0229	
a. Court	01 - Civil Court - Santo Antônio de Jesus-BA.
b. Level	Trial
c. Establishment Date	01/12/2018
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Public Civil Proceedings filed by the Public Prosecutor on the grounds of inefficiency and inadequate nature of the services that have been provided by Neoenergia Coelba in the locality of Fazenda Cavaco, municipality of Santo Antônio de Jesus, regarding the absence of electricity and interruptions involving constant power outages, which are in violation of Federal Law 8.987/95 and other legislation pertinent to the relationship involved in providing electricity services. Updated contingency amount: R\$ 0.00

4.4 Relevant non-confidential proceedings

f. Key facts	Challenge Filed. Order summoning the Plaintiff to express opinion on the defense. On 10/07/2019 - Conciliation hearing held, without agreement between the parties. On 09/12/2023, the Public Prosecutor filed a petition, requesting the judgment of the case. Proceedings in the expert stage.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Adoption of the necessary interventions to prevent constant interruptions in the supply of energy in the locality of Fazenda Rio Preto, rural area in the Municipality of Varzedo, in order to provide electricity with regularity, continuity, efficiency and safety, as required by Federal Law No. 8.987/95

Proceeding No. 0000964-43.2012.8.05.0103	
a. Court	01 - Public Treasury Court – Ilhéus-BA.
b. Level	Trial
c. Establishment Date	01/13/2013
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Public Civil Proceedings seeking that the Municipality of Ilhéus proceed with the demolition of buildings in APP located in the neighborhood of São Miguel, as well as that Neoenergia Coelba will be obligated to pay for the recovery of that area. Updated contingency amount: R\$ 0.00
f. Key facts	After presentation of a defense by Neoenergia Coelba, an order was issued on 08/31/2020, determining the summons of one of the defendants not located by public notice. Most recent development: 11/19/2021 - A certificate was issued informing that the legal term elapsed without any manifestation by the defendant, regarding the Notice of summons of Mr. ANTONIO RODRIGUES DÓREA. Proceedings concluded for judgment. On 11/27/2023, an order was issued determining the summons of the defendant ANTONIO RODRIGUES DÓREA, since he was not located at the address indicated, through the PUBLIC NOTICE, as required by the Public Prosecutor and the subpoena of the

4.4 Relevant non-confidential proceedings

	Public Prosecutor to express its opinion on the challenge presented by Neoenergia Coelba. Last progress: on 10/30/2024, a Certificate was added to the records informing that the Summons Notice was posted in the lobby of the Epaminondas Berbert de Castro Forum so that it may come to the attention of all and fulfill its legal objectives
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	Risk of condemnation to recover the area through PRAD.

Proceeding No. 8001330-24.2018.8.05.0106	
a. Court	Court of Civil and Commercial Consumption Relationships of the Judicial District of Ipirá-BA.
b. Level	Trial
c. Establishment Date	10/17/2018
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Public Civil Action filed due to the interruption in the power supply that occurred between February 4 and 7, 2014 and was reestablished after 72 hours, in the Povoado de Vida Nova, Municipality of Ipirá (BA). It requires the condemnation of the Distributor in repairing the damages inflicted on the population, as well as the condemnation to pay an indemnity amount to the residents of the locations affected by the power interruption, which is not less than R\$ 80,000.00. Updated contingency amount: R\$ 154,062.12
f. Key facts	Judgment issued to order Neoenergia Coelba to pay compensation for collective moral damages in the amount of R\$ 80,000.00, in favor of the State Consumer Protection Fund FEPC/BA, b) to pay compensation for individual material damages suffered by consumers directly affected by the interruption of the electricity supply between February 4 and 7, 2014 in Povoado de Vida Nova- Ipirá. On 05/17/2022,

4.4 Relevant non-confidential proceedings

	the Company filed an appeal. On 06/13/2022, the Public Prosecutor presented counterarguments and on 07/21/2023 the records were concluded.
g. Summary of decisions on merits rendered	Judgment issued to order Neoenergia Coelba to pay compensation for collective moral damages in the amount of R\$ 80,000.00, in favor of the State Consumer Protection Fund FEPC/BA, b) to pay compensation for individual material damages suffered by consumers directly affected by the interruption of the electricity supply between February 4 and 7, 2014 in the Povoado de Vida Nova - Ipirá. On 05/17/2022, the Company filed an appeal. On 06/13/2022, the Public Prosecutor presented counterarguments and on 07/21/2023 the records were concluded.
h. Stage of the proceeding	Proceeding awaits judgment of appeal by Company.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	If the claim is upheld, the Company may be convicted of collective non-pecuniary losses.

Proceeding No.: 0000465-63.2014.805.0176	
a. Court	Civil Court of the District of Banaré – State of Bahia
b. Level	Trial
c. Establishment Date	04/16/2014
d. Parties to the proceedings	Plaintiff: Jaguaripe Agroindustrial S/A Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	This is an Indemnity Action for material and moral damages filed by JAGUARIPE AGROINDUSTRIAL S/A, due to an electricity outage at its facilities without prior notice. Updated contingency amount R\$ 86,739,288.46.
f. Key facts	Neoenergia Coelba filed a defense and an exception of incompetence on the part of the court. On 05/17/2016, a petition was filed by Neoenergia Coelba requesting extinction of the case due to judgment under precautionary proceedings No. 0000908-92.2006.805.0176 (the injunction of which, cited as basis of this action for damages, was considered null and void

4.4 Relevant non-confidential proceedings

	from the outset). After the plaintiff's statement, an order was issued on 05/20/2019, appointing an expert to carry out the accounting expertise required by Jaguaripe and summoning the parties to appoint a technical assistant and questions. On 05/24/2019, Motion for Clarification was filed by Neoenergia Coelba in view of the indicated decision, alleging the need to suspend this process due to the concomitant filing of an exception of incompetence, registered under number 0001181-90.2014.8.05.0176, not yet judged; appreciation of the preliminaries raised in defense and the new fact presented in the records. On 11/14/2019, the previous order was republished. On 11/18/2019, Neoenergia Coelba filed a petition calling the case to order for the judgment of the Motion for Clarification filed by the Company.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of indemnity established by the Court.

Proceeding No.: 8071206-22.2020.8.05.0001	
a. Court	18th civil court – Salvador – BA
b. Level	Trial
c. Establishment Date	07.22.2020
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	This is a public civil action linked to the IC 003.111148/2014, in which alleged irregularities were found in the neighborhood of Saramandaia, related to the Concessionaire's lack of communication with the population; tampering with equipment and meters; undue charges; threats against consumers; and installation of equipment in improper places, endangering the safety of the recipients. It argues that charges and measurements, since before October 2013, are being charged in excess of the consumption actually made by consumers. Updated contingency amount R\$ 203,205.96.

4.4 Relevant non-confidential proceedings

f. Key facts	Neoenergia Coelba filed a prior statement given the preliminary injunction requested by the plaintiff. After manifestation, jurisdiction to prosecute and provide a ruling on the case was declined, determining the referral of the case to the 18th Consumer Relations Court of Salvador, which identified a negative conflict of jurisdiction, and the case was sent to the Court of Justice of Bahia. On 01.12.2021 - Remittance of the case to the Court of Justice of Bahia. 10/24/2024 - Petition of the Public Prosecutor requesting early judgment. On 11/07/2024 - proceeding is concluded for decision.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Payment of indemnity and fulfillment of obligation to act established by the Court.

Proceeding 0502933-07.2018.8.05.0271	
a. Court	01 - Consumer, Civil and Commercial Relations Court of Appeals
b. Level	Trial
c. Filing Date	10/19/2018
d. Parties to the proceedings	Plaintiff: Trade and Business Association Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	These are Public Civil Proceedings filed by the Commercial and Business Association of Cairu/BA, alleging deficiency in the provision of electricity supply service in the District of Morro de São Paulo, embodied in constant fluctuations and power outages in that location. Updated contingency amount: R\$ 20,398.99.
f. Key facts	Preliminary injunction rejected by the lower courts. A challenge was filed by Neoenergia Coelba. Reply attached to the case file by the Commercial and Business Association of Cairu/BA. On 10.10.2021, the plaintiff petitioned for the designation of an evidentiary hearing and trial. After the hearing, final arguments were presented by Coelba. Case files concluded for issue on 10/25/2023.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Indemnity resulting from collective moral damages, in the amount of up to R\$ 1,000,000.00 (one million reais).

Proceeding No.: 0800012-84.2021.4.05.8304	
a. Court	20th Federal Court of the Judicial Subsection of Salgueiro-PE.
b. Level	Trial courts
c. Establishment Date	01/20/2021
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendant: NEOENERGIA COELBA, CHESF, IBAMA and FUNAI
e. Amounts, goods or rights involved	This is a Public Civil Action filed by the Federal Public Prosecutor's Office against NEOENERGIA COELBA, CHESF, IBAMA and FUNAI, aiming at the condemnation of NEOENERGIA COELBA and CHESF to indemnify the indigenous people of the Truká ethnic group for the invasion of their lands for the implementation of the Cabobró-Pedra Branca High Voltage (69 kV) Transmission Lines. Updated contingency amount. R\$ 56,835,426.54.
f. Key facts	The request for protection of evidence was denied due to the absence of elements that demonstrate an uncontroversial amount to be paid as damages in favor of the Truká community. In March/2021, the MPF issued an injunction for the decision that rejected the protection of evidence, an appeal that was dismissed in September/2021. In May/2021, a decision was issued, rejecting the request for provisional remedy made by the MPF (which sought that CHESF and NEOENERGIA COELBA be compelled to regularize the Indigenous component of environmental licensing of the Cabobró-Pedra Branca Transmission Line). After the response from the MPF, Neoenergia Coelba, on 02.11.2022, filed a petition for specification of evidence, requesting advance judgment of the case. After holding the evidentiary and trial hearing, NEOENERGIA COELBA, CHESF and FUNAI presented closing arguments. On 02.13.2023, the Hearing Term was attached, which heard witnesses listed by the parties and took the personal testimony of the parties. On 03.16.2023, the Public Prosecutor presented Closing Arguments. The case was

4.4 Relevant non-confidential proceedings

	referred for conclusion on 06.19.2023 and it was only on 12.02.2024 that the judge decided - ex officio - that expert evidence was needed to ascertain the total value of the losses suffered by the members of the Truká tribe.
g. Summary of decisions on merits rendered	There are no decisions on the merits. Pending lower court decision
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Action and contingency value above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of compensation in favor of the Truká Community, whose responsibility is being discussed in the process. NEOENERGIA COELBA maintains that any indemnity must be paid by CHESF.

Proceeding No.: 8000073-58.2016.8.05.0259	
a. Court	Court of Civil and Commercial Relationships and Consumption – Terra Nova – BA
b. Level	Trial
c. Establishment Date	04/20/2016
d. Parties to the proceedings	Plaintiff: Carlos Alberto Kruschewsky Filho e CK & Filhos Patrimonial LTDA. Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	Proceedings seeking damages filed against Neoenergia Coelba, due to damage caused by a fire on its property stemming from an alleged lack of regularization in electricity networks that pass through the property. Updated contingency amount. R\$ 73,405,716.05.
f. Key facts	After Neoenergia Coelba's appeal was granted, to annul the process since the expert examination and annul the ratification sentence rendered in the records of the precautionary action, with the determination that the process must be resumed from the production of expert evidence, a decision was issued in the lower court, determining the beginning of the expert examination phase. Both parties presented their inquiries and technical assistants. Afterwards, the plaintiffs presented allegations that a new fire had occurred on their property, as well as reports on the rupture of high voltage cables. Allianz Seguros was requested to join the lawsuit as an assistant, which was granted. Forensic investigations involving electrical engineering and agronomy were carried out at the plaintiffs' property. The Surveying and

4.4 Relevant non-confidential proceedings

	Agronomic expert report were attached on 04/12/2023 and 07/07/2023, respectively. Manifestations were presented to the expert report by the parties, and the manifestation of the plaintiff was considered untimely. Proceeding awaits the expert's considerations regarding the manifestation of the expert report made by Neoenergia Coelba.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of indemnity to be arbitrated by the court.

Proceeding No.: 0007875-08.2011.8.05.0103	
a. Court	1st Public Finance Court - Ilhéus – BA
b. Level	Trial
c. Establishment Date	11/29/2011
d. Parties to the proceedings	Plaintiff: State Public Prosecutor's Defendants: Municipality of Ilhéus, Neoenergia Coelba and others
e. Amounts, assets or receivables involved	Public Civil Action filed by the Public Prosecutor, which alleges that in November 2004 it became aware of invasions in permanent preservation areas – app, at Avenida Antônio Lavigne, Margin of Almada River, more precisely at KM 01 of BA 001, Ilhéus. The Public Prosecutor requests that the Municipality of Ilhéus be obliged to demolish and remove the debris within 60 (sixty) days; the conviction of Neoenergia Coelba to promote the complete recovery of the area, according to the Degraded Area Recovery Plan - PRAD to be approved by INEMA or IBAMA; the conviction of the defendants who built illegally on the site to demolish the constructions and loss of the materials used. Updated contingency amount R\$0.00.
f. Key facts	On 12.09.2020, Neoenergia Coelba was summoned to present its defense. 05/04/2021 - standard act, in which the magistrate summons the Public Prosecutor's Office to provide notice of the return of ARs for certain writs of summons On 11/19/2021, a certificate of expiration was issued informing that the legal term elapsed without any manifestation by the Public Prosecutor's Office regarding evolution of the ARs. Conclusion for order. On 09/30/2022 the process migrated to the PJE system. Most recent development: 12/10/2024 – Order was issued determining the summons of the Plaintiff (Public Prosecutor) to express interest in the continuation of the case.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Analysis of the impact in case of unfavorable ruling	Provide for recovery of the area, according to the Degraded Area Recovery Plan - PRAD, which must be approved by the environmental agency.

Proceeding No.: 8002481-73.2022.8.05.0271	
a. Court	2nd Consumer Relations Court of Valença.
b. Level	Trial courts
c. Establishment Date	07/14/2022
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Lawsuit filed by the Public Prosecutor of the State of Bahia against Neoenergia Coelba, alleging interruptions in the supply of electricity in the period between 07/19/2021 and 07/21/2022 in the entire region of Morro de São Paulo, Boipeba and Tinharém, in the Municipality of Cairu. Updated contingency amount: R\$ 559,621.15
f. Key facts	Injunction was granted on 07/18/2022. On 09/27/2022, Neoenergia Coelba filed an Interlocutory Appeal. A decision was published that partially accepted the Interlocutory Appeal filed by the Company, only to establish a ceiling limiting the fine, in the amount of R\$ 100,000 reais, for possible non-compliance with the preliminary injunction. Internal Interlocutory Appeal filed given the decision. Sentence partially ruling on requests of the Public Prosecutor. Filing of an appeal by the Company.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Impact analysis in case of loss of the proceeding	Possibility of conviction in the amount of R\$ 3 million arising from social and collective damages.

4.4 Relevant non-confidential proceedings

Proceeding No.: 8000450-03.2022.8.05.0135	
a. Court	Consumer Relations Court of Ituberá.
b. Level	Trial courts
c. Establishment Date	07/21/2022
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, alleging that since 2020 it has been following reports of discontinuity in the supply of electricity in the MUNICIPALITY OF ITUBERÁ/BA. Updated contingency amount: R\$ 699,752.82.
f. Key facts	Injunction was granted on 07/28/2022, and an Interlocutory Appeal was filed by the Distributor. Conciliation Hearing designated for 09/28/2022, not held due to the absence of the Public Prosecutor. Hearing redesignated and held on 12/01/2022. Petition filed on 12/02/2022 requesting annulment of the act and redesignation of the hearing, for non-compliance with the deadlines provided for in the CPC. Interlocutory appeal by the Company was only partially accepted to reduce the amount of the fine for possible non-compliance with the preliminary injunction. Internal Interlocutory Appeal filed given the decision, which was only partially accepted to reduce the amount of the fine for possible non-compliance with the preliminary injunction.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Impact analysis in case of loss of the proceeding	Possibility of conviction in the amount of R\$500 thousand reais arising from collective damages.

Proceeding No.: 8000451-85.2022.8.05.0135	
a. Court	5th Consumer Relations Court of Ituberá.
b. Level	Trial courts

4.4 Relevant non-confidential proceedings

c. Establishment Date	07/22/2022
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: –Neoenergia Coelba
e. Amounts, assets or rights involved	Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, alleging that since 2018 it has been following reports of discontinuity in the supply of electricity in the District of Sirinhaém in the Municipality of Ituberá/BA. Updated contingency amount: R\$ 702,158.08.
f. Key facts	Injunction granted on 08/02/2022. On 09/12/2022 Neoenergia Coelba filed an Interlocutory Appeal. Conciliation hearing held on 10/13/2022 without agreement. On 11/07/2022, a challenge was filed. On 11/21/2022, a report on compliance with the injunction was attached. In parallel, a Special Appeal was filed by the Company due to the dismissal of the Interlocutory Appeal.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Impact analysis in case of loss of the proceeding	Possibility of conviction in the amount of R\$500 thousand reais arising from collective damages.

Proceeding No.: 8000370-11.2020.8.05.0264	
a. Court	Consumer Relations Court of Ubaitaba
b. Level	Trial courts
c. Establishment Date	Trial courts
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Companhia de Eletricidade do Estado da Bahia - COELBA
e. Amounts, goods or rights involved	Proceedings filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, through representation of CDL - CLUBE DE DIRECENTES E LOJISTAS DE UBAITABA alleging recurrent interruptions in the supply of electricity in the municipality of Ituberá/BA. Subsequently, the initial petition was amended with complaints from the OAB section and an official letter from CEACON regarding the Energizar project.

4.4 Relevant non-confidential proceedings

	Updated contingency amount: R\$ 1,461.43.
f. Key facts	Injunction granted on 08/15/2022. On 09/16/2022, Neoenergia Coelba filed a Challenge and an Interlocutory Appeal. On 10/06/2022, a report on compliance with the injunction was attached. Most recent development: Partially granted of the Company's Interlocutory Appeal to reduce the daily fine set at the level of R\$ 1,000.00, as well as to extend the deadline for compliance with the obligations by 75 days. Motions for Clarification were filed by the Company, which are awaiting judgment.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Impact analysis in case of loss of the proceeding	Possibility of conviction so that the Distributor is obligated to fully comply with collective indicators of continuity.

Proceeding No.: 8000679-66.2022.8.05.0230	
a. Court	1st Consumer Relations Court of Santo Estevão
b. Level	Trial courts
c. Establishment Date	04/18/2022
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: –Neoenergia Coelba
e. Amounts, assets or rights involved	Proceedings filed by the Rural Community Association of Cantiguinha against Neoenergia Coelba, alleging recurrent interruptions in the supply of electricity in the municipality of Santo Estevão/BA. Updated contingency amount: R\$ 698,321.53.
f. Key facts	Conciliation hearing held on 03/09/2023. Challenge filed by Distributor. Proceeding in the process of producing evidence.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible

4.4 Relevant non-confidential proceedings

j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Impact analysis in case of loss of the proceeding	Possibility of conviction in the amount of R\$500 thousand reais arising from collective damages.

Proceeding No. 8170029-60.2022.8.05.0001	
a. Court	14th Consumer Relations Court – Salvador - BA.
b. Level	Trial
c. Establishment Date	01/13/2013
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	These are proceedings aimed at compelling Coelba to maintain its support infrastructure and wiring fully compliant with technical standards, continuously and permanently removing cables, wires, ropes, equipment and other resources that originate from clandestine occupations or cause risks of accidents. Updated contingency amount: R\$ 9,315.11.
f. Key facts	Prior statement presented by the Company. Order determining the holding of a hearing and clarifying that the injunction will be considered only after the exercise of adversary proceedings. On 12/15/2022, Interlocutory appeal filed by the Public Prosecutor under No. 8051496-48.2022.8.05.0000; The Company filed opposing Motion for Clarification in an interlocutory appeal on 01/27/2023. On 02/02/23, a conciliation hearing was held, at which time the Public Prosecutor informed that it was in negotiations with TIM. On 04/25/2023: Challenge presented by Coelba. 07/13/2023: Coelba's petition informing disinterest in the production of new evidence. 10/20/2023 - Public Prosecutor filed a petition informing that it has no interest in carrying out new tests and requesting the continuation of the case. 11/23/2023: Coelba presents an update of the schedule of inspections carried out, demonstrating compliance with what was determined in the interlocutory appeal. 10/23/2024: Coelba's statement about new documents attached by the Public Prosecutor, which are not related to the object of the ACP and update of the inspection schedule. Case files concluded for judgment.
g. Summary of decisions on merits rendered	An interlocutory relief was granted, determining that Coelba comply with item 1.4, only in relation to "emergency situations or involving risk of accident", and item 1.6 of the requests, under penalty of a daily fine of R\$ 5,000.00 (five thousand reais). The records are ripe for judgment and the case awaits judgment.
h. Stage of the proceeding	Case files concluded for judgment
i. Likelihood of Loss (probable, possible or remote)	Possible

4.4 Relevant non-confidential proceedings

j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	The expectation is that the thesis about the clandestine activities of telecommunication companies that operate with a risk to security will be an element to be weighed up in the attribution of civil liability and the amount of the risk analysis will be determined in liquidation.

Proceeding No. 8000036-83.2023.8.05.0033	
a. Court	COURT OF THE REGISTRY OF DEEDS FOR THE CIVIL AND COMMERCIAL COURT OF BUERAREMA
b. Level	Trial
c. Establishment Date	01/18/2023
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Public Civil Proceedings filed by the Public Prosecutor of the State of Bahia against Neoenergia Coelba, due to the occurrence of energy failures and interruptions in the supply of electricity in the Municipality of Jussari between 2019, 2020 and 2021. It requires the Concessionaire to be condemned to avoid voltage fluctuations, power outages and service interruptions by the defendant company, adjusting the Dec and FEC standards to the indexes required by ANEEL; as well as the prohibition of charging fees and other emoluments by the concessionaire, until the conclusion of the case; in addition, it requires the conviction in collective pain and suffering. Updated contingency amount: R\$ 29,455.87.
f. Key facts	Preliminary injunction granted to determine that the Concessionaire: i) adopt necessary measures to carry out maintenance and correction of the transmission network within the scope of the Municipality of São José da Vitória; ii) promote the adoption of technical measures necessary to correct the deficiencies identified, as well as the presentation of a periodic preventive maintenance plan with regards to the transmission network in the territory of the Municipality; iii) present a monthly report of the activities developed to solve the problem. The Company filed an Interlocutory Appeal in view of the preliminary injunction, which was partially granted to extend the deadline for compliance from 30 to 90 days. The Distributor filed an appeal against the decision, which was dismissed. Embargoes were filed in view of the decision.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing

4.4 Relevant non-confidential proceedings

i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to avoid voltage fluctuations, power outages and service interruptions and compensation for collective non-pecuniary losses.

Proceeding No. 8000037-68.2023.8.05.0033	
a. Court	COURT OF THE REGISTRY OF DEEDS FOR THE CIVIL AND COMMERCIAL COURT OF BUERAREMA
b. Level	Trial
c. Establishment Date	01/18/2023
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	Public Civil Proceedings filed by the Public Prosecutor of the State of Bahia against Neoenergia Coelba, due to the occurrence of energy failures and interruptions in the supply of electricity in the Municipality of Buerarema between 2019, 2020 and 2021. It requires the Concessionaire to be condemned to avoid voltage fluctuations, power outages and service interruptions by the defendant company, adjusting the Dec and FEC standards to the indexes required by ANEEL; as well as the prohibition of charging fees and other emoluments by the concessionaire, until the conclusion of the case; in addition, it requires the conviction in collective pain and suffering. Updated contingency amount: R\$ 29,455.87.
f. Key facts	Preliminary injunction granted to determine that the Concessionaire: i) adopt necessary measures to carry out maintenance and correction of the transmission network within the scope of the Municipality of São José da Vitória; ii) promote the adoption of technical measures necessary to correct the deficiencies identified, as well as the presentation of a periodic preventive maintenance plan with regards to the transmission network in the territory of the Municipality; iii) present a monthly report of the activities developed to solve the problem. The Company filed an Interlocutory Appeal in view of the preliminary decision, which was granted the suspensive effect of the decision. Neoenergia Coelba filed a defense. Case files concluded.
g. Summary of decisions on merits rendered	Case awaiting sentencing

4.4 Relevant non-confidential proceedings

h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to avoid voltage fluctuations, power outages and service interruptions and compensation for collective non-pecuniary losses.

Proceeding No. 8000038-53.2023.8.05.0033	
a. Court	COURT OF THE REGISTRY OF DEEDS FOR THE CIVIL AND COMMERCIAL COURT OF BUERAREMA
b. Level	Trial
c. Establishment Date	01/18/2023
d. Parties to the proceedings	Plaintiff: PUBLIC PROSECUTOR'S OFFICE OF THE STATE OF BAHIA Defendant: NEOENERGIA COELBA
e. Amounts, goods or rights involved	Public Civil Action filed by the Public Prosecutor's Office of the State of Bahia against Neoenergia Coelba, due to the occurrence of falls and interruptions in the supply of electricity in the Municipality of São José da Vitória between 2019,2020 and 2021. It requires the Concessionaire to be condemned to avoid voltage fluctuations, power outages and service interruptions by the defendant company, adjusting the Dec and FEC standards to the indexes required by ANEEL; as well as the prohibition of charging fees and other emoluments by the concessionaire, until the conclusion of the case; in addition, it requires the conviction in collective pain and suffering. Updated contingency amount: R\$ 29,455.87.
f. Key facts	Preliminary injunction granted to determine that the Concessionaire: i) adopt necessary measures to carry out maintenance and correction of the transmission network within the scope of the Municipality of São José da Vitória; ii) promote the adoption of technical measures necessary to correct the deficiencies identified, as well as the presentation of a periodic preventive maintenance plan with regards to the transmission network in the territory of the Municipality; iii) present a monthly report of the activities developed to solve the problem. The Company filed an Interlocutory Appeal in view of the preliminary decision and defense. Case files concluded.
g. Summary of decisions on merits rendered	Case awaiting sentencing

4.4 Relevant non-confidential proceedings

h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to avoid voltage fluctuations, power outages and service interruptions and compensation for collective non-pecuniary losses.

Proceeding No. 8000711-47.2023.8.05.0065	
a. Court	COURT FOR THE REGISTRY OF DEEDS FOR CONSUMER, CIVIL AND COMMERCIAL RELATIONS IN CONDE
b. Level	Trial
c. Establishment Date	09/21/2023
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, goods or rights involved	Public Civil Action filed by the Public Prosecutor's Office of the State of Bahia, converting the administrative procedure, on the grounds that NEOENERGIA COELBA has been failing to provide electricity supply services in the Municipality of Conde, as reported by CEACON, through the Energizar Project. Updated contingency amount: R\$ 25,452.43.
f. Key facts	An injunction was granted in the proceeding to determine that the Distributor, under penalty of a daily fine of R\$ 30,000.00: (i) restore the supply of electricity, in the event of daily interruptions, within a maximum period of 03 hours per day, counted from the first claim; (ii) present, within a period not exceeding 60 days, a technical study that identifies the causes that lead to the extrapolation of the collective indicators of the sets that serve the municipality, and indicate the actions that must be taken, with the respective implementation schedule; (iii) proceed with the implementation of the actions contemplated in the technical study/project, within a maximum period of 180 days. Process in appeal phase regarding the granting of the injunction. Suspensive effect granted to the Interlocutory Appeal filed by Neoenergia Coelba. In the first degree, a challenge was filed by the Distributor.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Abstention from suspension of energy services in the Municipality and presentation of a technical study that identifies the causes that lead to the extrapolation of the collective indicators of the sets that serve the municipality, with the actions that should be adopted.

Proceeding No. 8049850-63.2023.8.05.0001	
a. Court	10TH CIVIL AND COMMERCIAL COURT OF SALVADOR
b. Level	Trial
c. Establishment Date	04/20/2023
d. Parties to the proceedings	Plaintiff: Morel Montagens de Redes Elétricas LTDA. Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	Termination action filed against the Distributor, alleging that, since October 2014, the Company has been making undue withholdings of collateral and invoices, repeated delays in transfers related to the provision of services, in addition to harmful contractual changes and underpayments. In view of this, it requires the immediate judicial deposit of the undisputed amount as collateral, in the amount of R\$ 16,175,621.15, as well as the amounts as invoices for services rendered and not paid, which total the amount of R\$ 2,014,782.22. Updated contingency amount: R\$ 123,835,469.27.
f. Key facts	08/16/2024 - Defense presented by Neoenergia Coelba. 09/23/2024 - Morel filed a reply.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of Loss (probable, possible or remote)	Possible

4.4 Relevant non-confidential proceedings

j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Judicial deposit of the amount required as collateral and indemnity for moral damages.

Proceeding No. 0000946-72.2013.805.0172

Court	01 - Civil Court – Mucuri-BA.
Level	Trial
Establishment Date	07/04/2013
Parties to proceedings	Plaintiff: Public Prosecutor of the State of Bahia Defendant: Neoenergia Coelba
Amounts, assets or rights involved	This is a public civil action filed by the Public Prosecutor of the State of Bahia with the objective of compelling Neoenergia Coelba to provide electricity supply services uninterruptedly, as well as indemnify the population for the collective and individual moral damages incurred. Updated contingency amount: R\$ 4,494,497.16.
Key facts	Preliminary injunction granted to determine that the Company refrain from charging amounts due as electricity supply to the population of the Municipality of Mucuri – Bahia, as initial term at 9:00 pm on May 14, 2013 and final term at 10:00 pm on May 15, 2013, and in the periods that may be impaired by the lack of electricity under penalty of a fine for each charge. In addition, it determines that it keeps the supply of electricity for the population of the Municipality restored, and within five days the necessary measures were taken so that there is no lack of electricity, no rapid peak or fall of light, with proof in court that the determined is being met, under penalty of a daily fine. As a result of this decision, SLS was distributed to the TJBA, which was granted on 07.04.2014. The Interlocutory Appeal filed by the Public Prosecutor's Office given this decision was rejected. The Public Prosecutor then filed a special appeal, which was ruled inadmissible. From this decision, the Public Prosecutor filed an Interlocutory Appeal, the provision of which was denied. The Public Prosecutor then filed an Interlocutory Appeal, whose dismissal was also denied. On 05/27/2018, the parties manifest that they are in

4.4 Relevant non-confidential proceedings

	agreement with the migration of the process to the PJE system. On 03/15/2022 - Subpoena of the parties for the final manifestations. Petitions filed by both. 10/29/2024 - Process concluded for sanitation decision.
Summary of decisions on the merits rendered	Case awaiting sentencing
Stage of the proceeding	Case awaiting sentencing
Likelihood of Loss (probable, possible or remote)	Possible
Reason why the proceeding is considered relevant	Public Civil Proceedings
Impact analysis in case of loss of the proceeding	Payment of collective non-pecuniary loss and fine if judicial determination to maintain quality in the supply is not complied with.
Provisioned amount (if any)	There are no provisioned values.

Proceeding No.: 8000364-82.2021.8.05.0259

Court	Court of the Civil and Commercial Consumer Relationships of Terra Nova
Level	Trial courts
Establishment Date	06/16/2021
Parties to proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
Amounts, assets or rights involved	This is an action filed against NEOENERGIA COELBA by the Municipality of Terra Nova, alleging problems in its electricity network, requiring the Company to carry out maintenance and correction of the transmission

4.4 Relevant non-confidential proceedings

	within the Municipality, in addition to presenting a preventive maintenance plan. In addition, it requested the suspension of the obligation to pay consumption invoices until the necessary corrections are made. Finally, it requested compensation for the inconveniences suffered. Updated contingency amount: R\$ 16,223.54.
Key facts	An injunction was granted in the process, determining that Neoenergia Coelba, within 30 days, under penalty of a fine of R\$ 2,000.00, adopt necessary measures to carry out maintenance and correction of the transmission network within the scope of the Municipality; present all environmental licensing of the electricity distribution/ transmission system located in the Municipality; promote the adoption of technical measures necessary to correct the deficiencies pointed out in the inspection carried out by the Municipality, presenting a periodic preventive maintenance plan with regard to the transmission network on site. On 09/17/2021 - Suspensive effect granted to Coelba in view of the Interlocutory Appeal. Case files concluded for decision since 10/01/2021. On 02/09/2022 - Order summoning the plaintiff to comment on the defense and documents. Manifestation of the parties to the evidence - attached to the decision of the Interlocutory Appeal that revoked the injunction - 10/18/2022 - Case files concluded for decision
Summary of decisions on the merits rendered	Proceedings awaiting ruling.
Stage of the proceeding	Proceedings awaiting ruling.
Likelihood of Loss (probable, possible or remote)	Possible
Reason for why proceedings are considered relevant	Public Civil Proceedings
Impact analysis in case of loss of the proceeding	Execution of works by Neoenergia Coelba for improvements in the electric network of the Municipality.
Provisioned amount (if any)	There are no provisioned values.

4.4 Relevant non-confidential proceedings

Proceeding No.: 8000699-85.2024.8.05.0004	
a. Court	3RD COURT OF THE REGISTRY OF DEEDS FOR THE CIVIL AND COMMERCIAL COURT OF ALAGOINHAS
b. Level	Trial courts
c. Establishment Date	02/22/2024
d. Parties to the proceedings	Plaintiff: NOVA ASSOCIACAO SEDE DOS AGRICULTORES FAMILIARES E PRODUTORES, CRIADORES, ARTESÕES Defendant: COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA - COELBA
e. Amounts, assets or rights involved	Public Civil Action filed by the NOVA ASSOCIAÇÃO SEDE DOS AGRICULTORES FAMILIARES E PRODUTORES, CRIADORES, ARTESÕES against NEOENERGIA COELBA, alleging a defect in the provision of electricity service in the Municipality of Itanagra/BA, in some rural locations such as Vila Margarida, Treme, Papaya, Itapicirica 1, Itapicirica 2. Updated contingency amount: R\$ 27,281.33.
f. Key facts	There was a declination of competence. The case is expected to be sent to the competent court for order.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to be fulfilled by Neoenergia Coelba.

Proceeding No.: 8003658-49.2024.8.05.0256	
a. Court	1ST COURT OF THE REGISTRY OF DEEDS FOR THE CIVIL COMMERCIAL AND PUB. REG. OF TEIXEIRA DE FREITAS
b. Level	Trial courts
c. Establishment Date	04/17/2024
d. Parties to the proceedings	Plaintiff: PUBLIC PROSECUTOR 'S OFFICE OF THE STATE OF BAHIA

4.4 Relevant non-confidential proceedings

	Defendant: COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA - COELBA
e. Amounts, assets or rights involved	Public Civil Action filed by the PUBLIC PROSECUTOR OF THE STATE OF BAHIA against NEOENERGIA COELBA, alleging poor provision of the essential electricity supply service in Teixeira de Freitas/BA, in the period from 2014 to 2024. It states that Administrative Procedure No. 003.9.308525/2022 was processed based on ANEEL reports, whose data from 2014 to 2024 indicate non-conformity of the DEC and FEC indicators of the ALCobaça, MEDEIROS NETO, POSTO DA MATA and TEIXEIRA DE FREITAS Sets that serve the municipality. Updated contingency amount: R\$ 26,898.23.
f. Key facts	Injunction granted to determine that the Company adopts all technical and factual measures necessary to maintain the adequacy and continuity of the essential service of supply and distribution of electricity in the municipality of Teixeira de Freitas/BA, also preventing it from being interrupted without prior notification or suitable justification, in addition to fluctuations and voltage drops. Challenge filed. Interlocutory appeal filed, which only extended the term of the Injunction to 60 days. Proceeding in the discovery phase.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to be fulfilled by Neoenergia Coelba.

Proceeding No.: 8000789-40.2024.8.05.0054	
a. Court	1ST COURT OF THE CONSUMER, CIVIL, COMMERCIAL AND WORK ACCIDENT REGISTRY OF DEEDS OF CATU
b. Level	Trial courts
c. Establishment Date	05/08/2024
d. Parties to the proceedings	Plaintiff: PUBLIC PROSECUTOR 'S OFFICE OF THE STATE OF BAHIA Defendant: COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA - COELBA

4.4 Relevant non-confidential proceedings

e. Amounts, assets or rights involved	Public Civil Action filed by the PUBLIC PROSECUTOR OF THE STATE OF BAHIA against NEOENERGIA COELBA, alleging poor provision of the energy supply service in CATU/BA, in the period between 2019 and 2023. It states that Administrative Procedure No. 003.9.310078/2022 was processed, and the Concessionaire informed, in 2022, that it had been periodically working on improvements to the maintenance of the electricity network in the Municipality of Catu. However, news reports were also attached to the case file, stating that the energy supply was unreliable. Updated contingency amount: R\$ 20,044.32.
f. Key facts	Injunction granted to determine that the Concessionaire presents a technical study that identifies the causes that have led to the extrapolation of the maximum limits for the collective indicators of quality of electricity service (DEC and FEC) of the associated sets that serve the Municipality of Catu (Catu, Buracica and Taquipe), complies with the study calendar within 365 days and complies with the limits of ANEEL's indicators. Interlocutory Appeal and defense filed.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to be fulfilled by Neoenergia Coelba.

Proceeding No.: 8000211-51.2024.8.05.0095	
a. Court	1ST COURT FOR THE REGISTRY OF DEEDS FOR CONSUMER, CIVIL AND COMMERCIAL RELATIONS OF IBIRAPUÃ
b. Level	Trial courts
c. Establishment Date	04/22/2024
d. Parties to the proceedings	Plaintiff: PUBLIC PROSECUTOR 'S OFFICE OF THE STATE OF BAHIA

4.4 Relevant non-confidential proceedings

	Defendant: TRICIDADE DO COMPANHIA DE ELE ESTADO DA BAHIA - COELBA
e. Amounts, assets or rights involved	Public Civil Action filed by the PUBLIC PROSECUTOR OF THE STATE OF BAHIA against NEOENERGIA COELBA, alleging poor provision of the energy supply service in the Municipality of Ibirapuã/ BA, in the period from 2019 to 2024. It states that Administrative Procedure No. 003.9.310624/2022 (ENERGIZAR PROJECT) was processed based on ANEEL reports, whose data from 2013 to 2024 indicate non-conformity of the DEC and FEC indicators of the MEDEIROS NETO and POSTO DA MATA Sets that serve the municipality. Updated contingency amount: R\$ 25,864.08.
f. Key facts	Proceeding awaits summons from the Concessionaire.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to be fulfilled by Neoenergia Coelba.

Proceeding No.: 8000215-88.2024.8.05.0095	
a. Court	1ST COURT FOR THE REGISTRY OF DEEDS FOR CONSUMER, CIVIL AND COMMERCIAL RELATIONS OF IBIRAPUÃ
b. Level	Trial courts
c. Establishment Date	04/23/2024
d. Parties to the proceedings	Plaintiff: PUBLIC PROSECUTOR 'S OFFICE OF THE STATE OF BAHIA Defendant: COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA - COELBA
e. Amounts, assets or rights involved	Public Civil Action filed by the PUBLIC PROSECUTOR OF THE STATE OF BAHIA against NEOENERGIA COELBA, alleging poor provision of the energy supply service in the Municipality of Lajedão/BA, in the period between 2019 to 2024.

4.4 Relevant non-confidential proceedings

	It states that Administrative Procedure No. 003.9.310624/2022 (ENERGIZAR PROJECT) was processed based on ANEEL reports, whose data from 2013 to 2024 indicate non-conformity of the DEC and FEC indicators of the MEDEIROS NETO Set that serves the municipality. Updated contingency amount: R\$ 25,814.91.
f. Key facts	Proceeding awaits summons from the Concessionaire.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to be fulfilled by Neoenergia Coelba.

Proceeding No.: 8000236-97.2024.8.05.0084	
a. Court	COURT OF THE REGISTRY OF DEEDS FOR THE CIVIL AND COMMERCIAL COURT GENTIO DO OURO
b. Level	Trial courts
c. Establishment Date	07/17/2024
d. Parties to the proceedings	Plaintiff: PUBLIC PROSECUTOR 'S OFFICE OF THE STATE OF BAHIA Defendant: COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA - COELBA
e. Amounts, assets or rights involved	Public Civil Action filed by the PUBLIC PROSECUTOR OF THE STATE OF BAHIA against NEOENERGIA COELBA, alleging poor provision of the energy supply service in the Municipality of Gentil do Ouro/BA, from January to December/2023. Updated contingency amount: R\$ 25,115.08.
f. Key facts	A preliminary injunction was granted in the case to order Neoenergia Coelba to prove, within 30 (thirty) days, the measures taken to improve the quality of the public electricity service in the region, under penalty of a fine of R\$ 1,000.00 per day in the event of non-compliance and, in addition, a monthly fine of R\$ 10,000.00 if the FEC / DEC indicators do not comply with the parameters required by ANEEL Resolution n. 024 / 2000.

4.4 Relevant non-confidential proceedings

	The Concessionaire filed a defense and appeal in view of the preliminary decision.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Obligation to comply by Neoenergia Coelba.

Proceeding No.: 8001936-88.2024.8.05.0220	
a. Court	COURT OF THE REGISTRY OF DEEDS FOR THE CIVIL AND COMMERCIAL COURT GENTIO DO OURO
b. Level	Trial courts
c. Establishment Date	07/17/2024
d. Parties to the proceedings	Plaintiff: PUBLIC PROSECUTOR 'S OFFICE OF THE STATE OF BAHIA Defendant: COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – COELBA
e. Amounts, assets or rights involved	Public Civil Action filed by the PUBLIC PROSECUTOR OF THE STATE OF BAHIA against NEOENERGIA COELBA, linked to IC no. 003.9.310238/2022, alleging constant interruptions in the supply of electricity in the COROA VERMELHA, EUNÁPOLIS and ITABUNA sets, which serve the municipality of Santa Cruz Cabralia/BA, since 2021. Updated contingency amount: R\$ 24,758.99.
f. Key facts	Case in the process of presenting a defense.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings

4.4 Relevant non-confidential proceedings

k. Impact analysis in case of loss of the proceeding	Obligation to be fulfilled by Neoenergia Coelba.

Proceeding No.: 8082668-05.2022.8.05.0001	
a. Court	8th Civil and Commercial Court of Salvador
b. Level	Judicial Trial Court
c. Establishment Date	06/10/2022
d. Parties to the proceedings	Plaintiff: JF Serviços Técnicos Especializados Ltda Defendant: Neoenergia Coelba
e. Amounts, assets or rights involved	This is an action for an obligation to do something with a request for injunctive relief, in which the plaintiff alleges that Neoenergia Coelba is refusing to return the amounts withheld as a deposit, despite the fact that the contracts between the parties have been concluded and all the obligations arising from the agreements have been duly fulfilled. Updated contingency amount: R\$ 54,034,060.61.
f. Key facts	On 06/10/2022, the mandatory action was distributed with an injunction, property damage and loss of profits. On 06/14/2022, an order was issued for the payment of costs by the plaintiff. On 06/28/2022, the plaintiff attached the proof of costs. On 06/29/2023, the injunction was rejected. On 08/02/2023, the Company filed a defense. On 08/28/2023, the plaintiff filed a reply. On 05/17/2024, an order was issued for a statement on new evidence. On 05/23/2024, the plaintiff petitioned informing the absence of new evidence. On 05/28/2024, the Company petitioned informing the need to produce accounting expert evidence.
g. Summary of decisions on merits rendered	Proceeding is awaiting a decision on the production of evidence.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of amounts by Neoenergia Coelba.

4.4 Relevant non-confidential proceedings

Neoenergia Cosern

Proceeding 0044941-69.2011.4.01.3400	
a. Court	20th Federal Court – Brasília
b. Level	Trial court
c. Establishment Date	05/02/2012
d. Parties to the proceedings	Plaintiff: FECOERN - Federação das Cooperativas de Energia e Desenvolvimento Rural do Rio Grande do Norte Defendants: COSERN and ANEEL
e. Amounts, assets or rights involved	R\$ 1,636,055,833.27 (one billion, six hundred and thirty-six million fifty-five thousand eight hundred and thirty-three reais and twenty-seven cents) Action brought by FECOERN against ANEEL and COSERN seeking compliance with an obligation arising from an agreement signed between COSERN, FECOERN and the Cooperatives, with the intervention of ANEEL, which regulated the transfer of electrical assets from Fecoern and its affiliates to Cosern. The causes of action presented lie, in summary, in the manifestly unfounded allegations that: (i) the Agreement governing the Transfer of Electric Assets from Cooperativas to COSERN allegedly would not have been fulfilled, as there would have been assets allegedly not valued - when, in fact, not only was the valuation carried out and completed, but it was also found that numerous of the alleged assets indicated by FECOERN and Cooperativas simply did not exist; (ii) the valuation methodology should be changed to rule out the incidence of depreciation on assets allegedly transferred new to COSERN decades ago (which is absolutely contrary to the express

4.4 Relevant non-confidential proceedings

	letter of the aforementioned Term of Agreement, which not only expressly determines the application of depreciation, but also establishes that the average depreciation will be applied to the tariff revision of COSERN); (iii) supposedly there should be no verification of the effective existence and condition of the assets to be valued - which is also manifestly contrary to what is expressly stated in the aforementioned Term of Agreement and to the judicial decisions on the matter; (iv) damages would allegedly be due for the alleged delay in payment of the amounts due, as well as rental income for the alleged unavailability of the assets, plus a contractual fine. Orders are: a) preliminary release of the guarantee of R\$ 20,000,000.00 (request already rejected); - condemnation to the payment of value related to high voltage assets: R\$ 323,407,049.57 (12/31/2010); b) condemnation to the payment of indemnity, compensation for losses and damages and loss of profits, as of 11/13/2009; c) condemnation to the payment of a criminal contractual fine of R\$ 10,000.00 per day, as of 12/08/2009; d) condemnation to the payment of the monetary correction of the amounts calculated, plus legal interest; e) condemnation of ANEEL to the payment of losses and damages for the omission in the resolution of the agreement;

4.4 Relevant non-confidential proceedings

	g) joint conviction of COSERN and ANEEL to pay the procedural costs and attorney's fees, in 20% of the total amount of the conviction.
f. Key facts	05.07.2012 - Cosern received the summons. Challenge filed. Reply submitted. Case in the instructional phase. 12.31.2024 - Completed the engineering judicial expertise. Objection presented. The claim of passive illegitimacy of ANEEL was accepted and the jurisdiction of JF/DF was declined for the Common Court/RN. We will appeal this decision.
g. Summary of decisions on merits rendered	N/A
h. Stage of the proceeding	Trial court. Procedural instruction. Expert opinion.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote
j. Reason for which proceedings are considered relevant	Amount involved.
k. Analysis of the impact in case of unfavorable ruling	Payment resulting from the alleged breach of the agreement term, with termination of the agreement entered into; payment of indemnity for losses and damages for the assets, including loss of profits; and payment of a daily criminal contractual fine for non-compliance with the agreement.

Proceeding 0092642-21.2014.4.01.3400	
a. Court	13th Federal Court – Brasília
b. Level	Trial court
c. Establishment Date	03/16/2015

4.4 Relevant non-confidential proceedings

d. Parties to the proceedings	Plaintiff: CERVAL – Cooperativa de Energia e Desenvolvimento Rural do Vale do Açu Defendants: COSERN and ANEEL
e. Amounts, assets or rights involved	R\$ 775,273,527.20 (seven hundred and seventy-five million, two hundred and seventy-three thousand, five hundred and twenty-seven reais and twenty cents) Action to comply with the obligation arising from the transfer of electrical assets from Cerval to Cosern, in view of the agreement entered into between Fecoern, Cooperativas, ANEEL and Cosern. The causes of action presented reside, in summary, in the manifestly unfounded allegations that: (i) the Agreement governing the Transfer of Electric Assets from Cooperativas to COSERN allegedly would not have been fulfilled, as there would have been assets allegedly not valued - when, in fact, not only was the valuation carried out and completed, but it was also found that numerous of the alleged assets indicated by FECOERN and Cooperativas simply did not exist; (ii) the valuation methodology should be changed to rule out the incidence of depreciation on assets allegedly transferred new to COSERN decades ago (which is absolutely contrary to the express letter of the aforementioned Term of Agreement, which not only expressly determines the application of depreciation, but also establishes that the average depreciation will be applied to the tariff revision of COSERN); (iii) supposedly there should be no verification of the effective existence and condition of the assets to be valued - which is also manifestly contrary to what is expressly stated in the aforementioned Term of Agreement and to the judicial decisions on the matter; (iv) damages would allegedly be due for the alleged delay in payment of the amounts due, as well as rental income for the alleged unavailability of the assets, plus a contractual fine.

4.4 Relevant non-confidential proceedings

	Orders are: a) condemnation to the payment of amount related to low-voltage assets: R\$ 8,565,764.77 (10/31/2014); b) condemnation to the payment of amount related to low-voltage assets: R\$ 163,779,077.81 (12/31/2014), or amount calculated in a new valuation, discounting the advance by COSERN of R\$ 4,000,000.00; c) condemnation to the payment of a monthly amount for the rent of the assets; d) condemnation to the payment of indemnification and reimbursement of loss and damage; e) condemnation to the payment of the monetary correction of the amounts calculated, plus legal interest; f) condemnation of ANEEL to the payment of losses and damages for the omission in the resolution of the agreement; g) conviction of COSERN and ANEEL to pay the procedural costs and attorney's fees, in 20% of the total amount of the conviction; h) COSERN filed a counterclaim in the historical amount of R\$ 16,203,652.80.
f. Key facts	03.16.2015 - Cosern received the summons. Challenge and counterclaim filed by Cosern. Case in the instructional phase. 12.31.2024 - Awaiting decision on judicial expertise
g. Summary of decisions on merits rendered	N/A
h. Stage of the proceeding	Trial courts. Procedural instruction. Expertise.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Remote

4.4 Relevant non-confidential proceedings

j. Reason for which proceedings are considered relevant	Amount involved.
k. Analysis of the impact in case of unfavorable ruling	Payment of indemnity for the collections.

Proceeding 0009331-06.2012.4.01.3400	
a. Court	3rd Federal Court – Brasília
b. Level	Trial court
c. Establishment Date	06/13/2012
d. Parties to the proceedings	Plaintiff: CERPAL – Cooperativa de Energia e Desenvolvimento Sustentável do Agreste Potiguar Defendants: COSERN and ANEEL
e. Amounts, assets or rights involved	R\$ 257,543,572.47 (two hundred and fifty-seven million five hundred and forty-three thousand five hundred and seventy-two reais and forty-seven cents). Action of compliance with an obligation arising from transfer of electrical assets from Cerpal to Cosern, in view of the agreement entered into between Fecoern, Cooperativas, ANEEL and Cosern. The causes of action presented reside, in summary, in the manifestly unfounded allegations that: (i) the Agreement governing the Transfer of Electric Assets from Cooperativas to COSERN allegedly would not have been fulfilled, as there would have been assets allegedly not valued - when, in fact, not only was the valuation carried out and completed, but it was also found that numerous of the alleged assets indicated by FECOERN and Cooperativas simply did not exist; (ii) the valuation methodology should be changed to rule out the incidence of depreciation on assets allegedly transferred new to COSERN decades ago (which is absolutely contrary to the express letter of the aforementioned Term of Agreement, which not only expressly determines the application of depreciation, but also establishes that the average depreciation will be applied to the tariff revision of COSERN);

4.4 Relevant non-confidential proceedings

	(iii) supposedly there should be no verification of the effective existence and condition of the assets to be valued - which is also manifestly contrary to what is expressly stated in the aforementioned Term of Agreement and to the judicial decisions on the matter; (iv) damages would allegedly be due for the alleged delay in payment of the amounts due, as well as rental income for the alleged unavailability of the assets, plus a contractual fine. Orders are: condemnation to the payment of value related to low-voltage assets: R\$ 6,662,979.54; condemnation to the payment of amount related to low-voltage assets: R\$ 35,560,609.32 (12/31/2010), or value calculated in a new evaluation, discounting the advance by COSERN of R\$ 4,000,000.00; condemnation to the payment of a monthly amount for the usufruct of the assets; condemnation to the payment of indemnification and reimbursement of loss and damage; condemnation of ANEEL to the payment of losses and damages for the omission in the resolution of the agreement; declaration of non-existence of debt to the detriment of CERPAL: counterclaim in the amount of R\$ 17,270,321.08; alternatively, declaration of nullity of the term of agreement, with the return of the status quo ante;

4.4 Relevant non-confidential proceedings

	conviction of COSERN and ANEEL to pay the procedural costs and attorney's fees, in 20% of the total amount of the conviction.
f. Key facts	06.13.2012 - Cosern received the summons. Challenge and Counterclaim filed. Case in the instructional phase. 12.31.2024 - Awaiting presentation of the Judicial Expert on the value of the expert fees.
g. Summary of decisions on merits rendered	N/A
h. Stage of the proceeding	Trial courts. Procedural instruction. Expertise.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Remote
j. Reason for which proceedings are considered relevant	Amount involved.
k. Analysis of the impact in case of unfavorable ruling	Payment of indemnity for the collections.

Proceeding 0500003-21.2007.8.20.0162	
a. Court	Judicial District of Extremoz/RN
b. Level	Trial court
c. Establishment Date	08/07/2007
d. Parties to the proceedings	Plaintiff: State Public Prosecutor's Office of Extremoz Defendants: Cosern, Municipality of Extremoz, SAAE of Extremoz, State of Rio Grande do Norte and Idema.
e. Amounts, assets or rights involved	This is a Public Civil Action with a request for an injunction proposed by the Public Prosecutor's Office of Extremoz. The Public Prosecutor intends to grant an injunction, so that an order is issued to Cosern to: a) refrain from expanding the electrification network in the Genipabu APA, unless it obtains an environmental license, from Idema, or Ibama to do so; b) remove the part of the electrification network that is inside the area not subject to construction in the Genipabu APA; c) inspect thefts of electricity in the APA area and, in identifying the offenders, register the fact at the corresponding police station,

4.4 Relevant non-confidential proceedings

	forwarding a copy of the police report to the public prosecutor for adoption of the relevant measures. On the merits, it requires the condemnation of the state of Rio Grande do Norte, Idema and the city of Extremoz, in an obligation to do so, so that it restores the environment to its previous status, according to the result of the PRAD (plan for the recovery of the degraded area). Updated value: R\$ 0.00
f. Key facts	On 08.07.2007 – Cosern was summoned. On 08.08.2007 – Injunction granted. On 08.27.2007 – Cosern filed a defense. On 11.08.2007 - Cosern filed a petition on 11.08.2007, stating that it is unable to comply with the injunction without IDEMA delimiting the protection area. It requires, therefore, the subpoena of the aforementioned body. On 12.11.2007 - Decision on MOTION FOR CLARIFICATION filed by Cosern. "For the foregoing, I PARTIALLY GRANT the request and amend the decision on pages 93/104 only to determine Cosern to remove the electrical network and SAAE to refrain from offering the water and sewage service of the consumer units located in the Genipabu APA area, within 60 days, however, only from the confirmation by IDEMA of the exact area covered by State Decree No. 12.620/95, all under penalty of a daily fine of R\$ 500.00 (five hundred reais) already established previously." On 12.13.2011 - Hearing held. All parties present. Cosern postulated that its obligations be rectified under the terms of the decision already rendered on pgs. 1125/1126 which was also granted by the Honorable Judge. The parties have entered into an agreement as follows: this action will be suspended until June 2013, at the end of which a study of the support capacity of the dunes of the Genipabu APA area will be completed.

4.4 Relevant non-confidential proceedings

	06.31.2017 - Awaiting the hearing of instruction and judgment to be designated by the court. 12.31.2020 - Hearing again scheduled for 02.04.2021, at 09:00 a.m. 03.17.2021 – Preferred judgment judging partially valid to condemn the State of Rio Grande do Norte, IDEMA and the Municipality of Extremoz in the obligation to restore, as far as possible, the environment to the status quo ante, under the terms of PRAD (Degraded Area Recovery Plan) to be formulated by these defendants, in compliance with the judgment, considering the situations already consolidated and environmental preservation; declare the nullity of all Letters of Support granted after the validity of the Civil Code of 2002, that is, from January 11, 2003; declare the nullity of all letters of support granted after the publication of the Decree of creation of APA Jenipabu – No.: 12.620 of May 17, 1995, which refer to a property located in an area defined as non edificandi; declare the nullity of the Construction or Operating Permits granted by the Municipality of Extremoz/RN, having as object an area belonging to APAJ, only and specifically those areas that are not subject to use or construction – under the Management Plan or are located in an area defined as non edificandi; condemn the Municipality of Extremoz/RN in the obligation not to do consistent in refraining from granting licenses and permits for construction or operation in disagreement with the legislation in force, and mainly, in disagreement with the requirements of the Management Plan of APA Jenipabu; condemn the Municipality of Extremoz/RN in the obligation to promote the complete, constant and systematic cleaning of the waste left in the APAJ throughout the composite area of its territory.

4.4 Relevant non-confidential proceedings

	06.01.2021 - Appeal by the State of RN and IDEMA. 12.31.2023 –. Appellate decision upheld the sentence. 02.08.2024 – Started compliance with judgment against the State of RN, IDEMA and the Municipality of Extremoz. 04.30.2024 – Those executed were summoned to fulfill the obligations assumed in agreement and determined by the judgment.
g. Summary of decisions on merits rendered	Judgment of partial validity. (i) Obligation to make to the State of Rio Grande do Norte, IDEMA and the Municipality of Extremoz to restore, as far as possible, the environment to the status quo ante, under the terms of Prad (Degraded Area Recovery Plan) to be formulated by these defendants, in compliance with the judgment, considering the situations already consolidated and environmental preservation; (ii) Declaration of nullity of all Letters of Support granted after the validity of the Civil Code of 2002, that is, from January 11, 2003; (iii) Declaration of nullity of all Letters of Support granted after the publication of the Decree of creation of APA Jenipabu – No.: 12.620 of May 17, 1995, which refer to a property located in an area defined as non edificandi; (iv) Declaration of nullity of the Construction or Operating Permits granted by the Municipality of Extremoz/RN, having as object an area belonging to APAJ, only and specifically those areas that are not subject to use or construction – under the Management Plan or are located in an area defined as non edificandi; (v) Condemnation of the Municipality of Extremoz/RN in the obligation not to do consistent in refraining from granting licenses and permits for construction or operation in disagreement with the legislation in force, and mainly, in disagreement with the prescriptions of the Management Plan of APA Jenipabu; (vi) Condemnation of the Municipality of Extremoz/RN in the obligation to promote thorough cleaning,

4.4 Relevant non-confidential proceedings

	constant and systematic waste left in the APAJ throughout the composite area of its territory. 08.02.2023. Appellate decision dismissing the appeal of IDEMA/RN, maintaining the original sentence.
h. Stage of the proceeding	Enforcement of Judgment
i Likelihood of loss: (i) probable (ii) possible (iii) remote	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings.
k. Analysis of the impact in case of unfavorable ruling	Illiquid. There is no obligation to make or pay against COSERN.

Proceeding 0000363-30.2008.8.20.0145	
a. Court	Civil Court of Nísia Floresta/RN
b. Level	Trial court
c. Establishment Date	02/20/2008
d. Parties to the proceedings	Plaintiff: State Public Prosecutor's Defendants: Cosern, State of Rio Grande do Norte, IDEMA, Municipality of Nísia Floresta
e. Amounts, assets or rights involved	R\$ 45,922.86 (forty-five thousand, nine hundred and twenty-two reais and eighty-six cents). This is a Public Civil Action filed by the Public Prosecutor's Office of Nísia Floresta, in relation to the Dunes of Nísia Floresta. The Public Prosecutor alleges that by state decree of 1999 the APA bonfim/guaíra was created in that municipality, and in 2000 a law on the ecological-economic zoning of the RN was issued, but that to date an objective delimitation of that area has not been made by the competent environmental agency and there is no APA management plan, which generated irregular occupations and environmental risk.
f. Key facts	02.20.2008 - Cosern received the summons. 03/17/2008: Injunction Granted only to determine (i) IDEMA to carry out a study on the APA area, as well as to refrain from granting new licenses; ii) The municipality so that it does not grant permits for constructions without licensing.

4.4 Relevant non-confidential proceedings

	03.27.2008 - Challenge filed. 03/07/2016 - Judge's order determining: "On the other hand, I GRANT the request made to extend the deadline set out in item.06 of the decision in question, setting a deadline of 18 (eighteen) months for IDEMA to carry out a study of the invaded areas in the Nísia Floresta dune body." IDEMA filed motion for clarification. 04/18/2017 DECISION Views. These are Motions for Clarification (pgs. 329-333) filed by the defendant, IDEMA, against alleged omissions and contradictions related to the decision rendered prior to (pgs. 221/226). I decide. At first, the Motion for Clarification entails discovery, because its procedural assumptions of admissibility are present. Let us then proceed to the analysis of the matter raised by the defendant in the context of motions. Regarding the above regarding item.01 of the decision in question, it should be said that it was evident that the study that was determined must be carried out in accordance with the postulate in item "A" of pg. 32 of the present case, so that said point, makes it clear that the study refers to the body of dunes of Nísia Floresta, and not over the entire area covered by APÁ Bonfim Guaraíras, so that there is no contradiction in this point, and IDEMA must proceed with the delimitation of the body of dunes of Nísia Floresta. With regard to item.05 of the specific decision, it should be noted that it is up to the supervisory body now required, based on its technical studies, to define which areas are the main points of the Nísia Floresta dune field, in order to identify them, signaling, as required by the Public Prosecutor, and determined by this court, however, as was emphasized by the Ministerial Body, there is no obstacle where there is an exchange of

4.4 Relevant non-confidential proceedings

	information between IDEMA and the Public Prosecutor in order to enable the indications of such areas, and there is also no obscurity or omission at this point, which may interfere with the performance of the judicial command. Finally, with regard to the request for an extension of the deadline granted for surveying the invaded areas, in view of all the grounds outlined by IDEMA, and also taking into account that the Public Prosecutor's Office did not oppose this request, I am in favor of granting such an extension to the deadline determined in the decision under appeal. For all the above reasons, I dismiss the motions for clarification, as I believe that the decision under appeal was quite clear, and this court has even reiterated its understanding of the points listed. On the other hand, I GRANT the request made to extend the deadline set out in item.06 of the decision in question, setting a deadline of 18 (eighteen) months for IDEMA to carry out a study of the invaded areas in the Nísia Floresta dune body. I maintain the sentence in the other terms and grounds set forth therein, as well as for the clarifications brought in this decision. 06/31/2017- Process pending instruction, in addition to measures by the environmental agency to delimit the APA. 12.31.2020 - No new movements. 11.02.2021 – Order summoning IDEMA and the Municipality of Nísia Floresta to comply with the court decision. 01.05.2022 – State of RN and IDEMA presented a statement on compliance with the injunction. 07.06.2022 – Petition of Neoenergia COSERN requesting the summons of IDEMA to add to the records the geographical coordinates of the Dunes of Nísia Floresta inserted in the APA. 06.26.2022 – Petition from IDEMA informing the placement of signposts

4.4 Relevant non-confidential proceedings

	of the Dunes of Nísia Floresta/RN. 09.17.2022 – Petition of the Public Prosecutor requesting the revocation of items 2 and 3 of the injunction considering the preparation of the management plan and unenforceability of the environmental license for residential units and maintenance of items 4, 5 and 6 with notification from the Municipality of Nísia Floresta and IDEMA to present a compliance schedule. 12.31.2023 – A mediation hearing is awaited for 03/01/2024 10:30 am, in the 1st District Court of Nísia Floresta. 03.01.2024 – Mediation hearing held, indicating a solution through Land Regularization. 06.10.2024 – Mediation hearing held. 08.05.2024 – Public Prosecutor withdrew some requests presented in the Initial Petition, maintaining entirely the requests in the face of COSERN.
g. Summary of decisions on merits rendered	N/A
h. Stage of the proceeding	Trial Court. Discovery phase, concluded for judgment.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Analysis of the impact in case of unfavorable ruling	If the lawsuit is upheld, the poles located in the Environmental Protection Area will have to be removed. There is no survey on the cost of the work.

Neoenergia Elektro

Proceeding 0021457-16.2022.8.26.0100 (old number: 0000059-83.2017.4.03.6139)	
a. Court	State Justice
b. Level	Judicial

4.4 Relevant non-confidential proceedings

c. Establishment date	01/27/2017
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of São Paulo Defendant: Elektro Redes S/A
e. Amounts, assets or rights involved	R\$ 333,342,343.05 (December 2024)
f. Key facts	This is a public civil action filed by the Federal Public Prosecutor's Office against Elektro on January 27, 2017, in which it claims: (i) the refund of twice the amount of the premiums paid by each consumer of the home insurance, with the exception of those that, notified in the form of the preliminary injunction, do not cancel the service within 90 days; (ii) after 1 year of the final and unappealable decision, to deposit in the Diffuse Rights Fund, within 90 days, the amount corresponding to twice the total value of the premiums paid to each consumer with the exception of consumers who have already received the indemnities; (iii) submission of quarterly reports for 1 year after the final and unappealable decision with the information on the execution of the obligations claimed in the action; and (iv) submission of a final report within 1 year and 4 months after the final decision, accounting for the obligations fulfilled. (v). the case was returned to the lower court due to the final and unappealable decision of the lower court that ordered the case to be returned for further investigation. (vi). Case suspended in the first degree due to imminent signing of TAC already available in extrajudicial environment, pending validation by the company.
g. Summary of decisions on merits rendered	Elektro was duly summoned and subpoenaed from the injunction issued on April 10, 2017. On July 12, 2017, Elektro filed its defense and filed an Interlocutory Appeal, which was granted suspensive effect until judgment of the appeal. On October 4, 2018, TRF-3 dismissed Elektro's Interlocutory Appeal, revoking the suspensive effect initially granted. From this decision, Elektro filed a Special Appeal, which is awaiting judgment. Elektro therefore began complying with the injunction as of October 2018, with (i) sending correspondence to customers and; (ii) sending an invoice message in the subsequent 3 months. In a reply filed on April 10, 2019, the MPF requested that Elektro present the evidence of compliance with the injunction, and Elektro presented the listing containing the information of all consumers who received the correspondence, including a sampling of the letters and invoices sent. On 11/10/2020, a judgment was published that, understanding the illegitimacy of ANEEL and the Federal Government to integrate in the dispute and the absence of any interest of the aforementioned people, declared the absolute incompetence of the Federal Court to judge the fact. Elektro filed a motion for clarification of the decision, which the judge expressly revoked on March 23, 2021. On 05/27/2022, the case files were distributed in

4.4 Relevant non-confidential proceedings

	the State Court. On 08/2022, the Public Prosecutor opened a Civil Inquiry to investigate abusive practices in the contracting of an accessory service not provided by the concessionaire. On 11/25/2022, the case was dismissed in the lower court. On 08.01.2023, an appellate decision was published that upheld the appeal filed by the MPSP to annul the judgment and determined the return of the case to the court of origin. According to the Court of Appeals, i) the Civil Inquiry is not indispensable for the filing of an ACP; ii) there are no elements for a full understanding of the request, and there is a need for further evidence. Filed by Elektro Special Appeal. A decision in the STJ upheld the MPSP's thesis and ordered a trial on the merits, returning the case to the trial court for further investigation and judgment.
h. Stage of the proceeding	The TAC is awaited to be signed in an extrajudicial environment, that is, with the civil investigation managed by the MPSP to close the demand.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	Elektro will need to return amounts to consumers and in some cases the return may be double.

Proceeding 038.01.2011.008600-6	
a. Court	1st Civil Court of the District of Araras
b. Level	STJ/STF
c. Establishment date	07/16/2011
d. Parties to the proceedings	Plaintiff: Concessionária de Rodovias do Interior Paulista S/A - INTERVIAS Defendant: Elektro Redes S.A.
e. Amounts, assets or rights involved	R\$ 95,145,875.28 (December 2024)
f. Key facts	This is a collection action filed by INTERVIAS, which requires payment for the use of the right-of-way since 2002 (date on which Ordinance 037/2002, revoked by Ordinance 050/2009, came into force). It alleges that Elektro Redes filed a lawsuit against DER and other highway concessionaires, including INTERVIAS, and there is a favorable decision to justify this lawsuit. It also requires the determination of how much is due by Elektro Redes through expertise.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	April/2013 there was a judgment granting the action. Appeal filed by Elektro. July/2015, judgment rendered, dismissing Elektro's appeal. August/2015, opposing motion for clarification. December/2015, the special and extraordinary appeals were filed. April/2017, a decision was handed down admitting the special appeal and dismissing the extraordinary appeal. June/2017, filed Arext. June/2022, judged Internal Interlocutory Appeal in Special Appeal that did not hear Elektro's Special Appeal. In view of the above decision, we will await the discussion before the Supreme Court (STF), due to the recent decisions handed down in Elektro's favor, in an interlocutory appeal, which is awaiting its regular processing. August/2022, records distributed to Min. Edson Fachin. February/2023, a monocratic decision was rendered, dismissing the arext. March/2023, interlocutory appeal filed. February/2024, Elektro's interlocutory appeal was granted, by a majority, following the dissent of Justice André Mendonça + Justices Gilmar Mendes, Dias Toffoli and Nunes Marques, and a motion for clarification was filed by the opposing party.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	This is a sectoral discussion in which favorable decisions may favor the standardization of the Jurisprudence in favor of the Electricity Distributors and the like.
k. Analysis of the impact in case of unfavorable ruling	Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place

4.4 Relevant non-confidential proceedings

Proceeding 0042249-95.2012.8.26.0114 (old number) 114.01.2012.042249-6)	
a. Court	2nd Public Treasury Court of the District of Campinas
b. Level	STF
c. Establishment date	06/28/2012
d. Parties to the proceedings	Plaintiff: CENTROVIAS Sistemas Rodoviários S.A. Defendant: Elektro Redes S.A.
e. Amounts, assets or rights involved	R\$ 197,718,538.08 (December 2024)
f. Key facts	This is a collection action filed by CENTROVIAS, which requires payment for the use of the right-of-way since 2002 (date on which Ordinance 037/2002, revoked by Ordinance 050/2009, came into force). It alleges that Elektro Redes filed a lawsuit against DER and other highway concessionaires, including CENTROVIAS, and there is a favorable decision to justify this lawsuit. It also requires the determination of how much is due by Elektro Redes through expertise.
g. Summary of decisions on merits rendered	On 05/28/2014, a judgment was rendered that partially upheld the Plaintiff's request, recognizing, however, the five-year limitation period of the claim. This decision was the subject of appeals by Elektro Redes and Centrovias. On December 12, 2016, a judgment was held by the Court of Justice of SP on the appeals filed by Elektro Redes and Centrovias. Elektro Redes' appeal was granted to overturn the lower court judgment, dismissing Rodovia's request. Due to this decision, Centrovias' appeal was dismissed in the same act. Appeals filed with the Superior Courts. On 10/22/2019, a judgment was rendered, accepting the motion for clarification, to partially grant the interlocutory appeal and, as a consequence, partially grant the special appeal, to determine the return of the case to the origin, so that it can be verified whether there is a contractual provision to allow the claimed collection. On 11/05/2019, opposing motion for clarification by Elektro. On 05/13/2021, a judgment was rendered, rejecting Elektro's motion for clarification. On 05/20/2021, new motions for clarification was filed, which were rejected. August/2022, records sent to the TJSP, for new

4.4 Relevant non-confidential proceedings

	judgment. October/2022, records received by the Processing of Groups and Chambers. November/2022, judgment rendered, partially granting the Plaintiff's appeal and dismissing Elektro's appeal. March/2023, special and extraordinary appeals were filed by both parties. May/2023, an order of non-admission to the appeals filed was issued. February/2024, aresp distributed at STJ. April/2024, a monocratic decision was rendered, not knowing the interlocutory appeal. May/2024, interlocutory appeals were filed by both parties. August/2024, dismissal of the internal grievances of Elektro and CENTROVIAS. October/2024, case files distributed to the STF, under No. 1,516,304, having been dismissed from the arext, on 10/11/2024 and filed an interlocutory appeal, by Elektro, on 11/06/2024.
h. Stage of the proceeding	Awaiting judgment of Elektro's interlocutory appeal.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	This is a sectoral discussion in which favorable decisions may favor the standardization of the Jurisprudence in favor of the Electricity Distributors and the like.
k. Analysis of the impact in case of unfavorable ruling	Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place

Proceeding 0000938-90.2013.8.26.0114	
a. Court	2nd Public Treasury Court of the District of Campinas
b. Level	STJ and STF.
c. Establishment date	02/28/2013
d. Parties to the proceedings	Plaintiff: Rodovia das Colinas S/A Defendant: Elektro Redes S.A.
e. Amounts, assets or rights involved	R\$ 153,435,567.93 (December 2024)
f. Key facts	This is a collection action filed by COLINAS, which requires payment for the use of the right-of-way since 2002 (date on which Ordinance 037/2002, revoked by Ordinance 050/2009, came into force). It alleges that Elektro Redes filed a lawsuit against DER and other highway concessionaires, including COLINAS, and there is a favorable decision to justify this lawsuit.

4.4 Relevant non-confidential proceedings

	It also requires the determination of how much is due by Elektro Redes through expertise.
g. Summary of decisions on merits rendered	2013, the action was dismissed at trial court. In August 2014, a decision was handed down rejecting the appeal, declining jurisdiction and ordering the case to be referred to the 7th Chamber of Public Law, in view of the prevention identified for hearing the appeal. In October 2014, a Special Appeal was filed by Elektro, which was not admitted, which is why an Aresp was filed. In December 2018, a monocratic decision was issued, dismissing Elektro's Aresp, which is why in February 2020, an Interlocutory Appeal was filed. In October 2020, Elektro's internal appeal was dismissed. In November 2020, the case was dismissed by the TJSP. In November 2020, a judgment was rendered partially granting the appeal filed by Rodovia das Colinas, with the recognition of the occurrence of statute of limitations, in relation to the installments prior to 01/09/2003. In June 2020, motion for clarification was filed by both parties. July 22, the motion for clarification was rejected. Special appeal filed by both parties. October 22, the appeals filed by both parties were inadmissible, and Aresp and Arext were filed February 23 filed by both parties against the Interlocutory Appeals in Special and Extraordinary Appeals. November 2023, case files sent to the STJ. February/2024, case files sent to Justice Paulo Sérgio Domingues.
h. Stage of the proceeding	Awaiting judgment of the Appeals in Special and Extraordinary Appeal by the STF.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	This is a sectoral discussion in which favorable decisions may favor the standardization of the Jurisprudence in favor of the Electricity Distributors and the like.

4.4 Relevant non-confidential proceedings

k. Analysis of the impact in case of unfavorable ruling	Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place

Proceeding 1010865-58.2016.8.26.0114	
a. Court	1st Civil Court of the District of Campinas
b. Level	STF.
c. Establishment date	05/09/2016
d. Parties to the proceedings	Plaintiff: Concessionária Rota das Bandeiras S.A. Defendant: Elektro Redes S.A.
e. Amounts, assets or rights involve	R\$ 106,373,158.88 (December 2024)
f. Key facts	This is a collection action brought by Rota das Bandeiras, which is demanding payment for the use of the domain strip. A hearing was held and a challenge was filed by Elektro. After the submission of a reply, an order was issued, determining the redirection of the action to one of the Courts of the Public Treasury of the District of Campinas. The plaintiff submitted a new statement, attaching new engineering work, with new photos of the power lines. On 11/04/2016, an order was issued, determining the suspension of the case, until the judgment of ordinary action No. 0000332-46.2016.8.26.0053, filed by Elektro against Rota das Bandeiras. Opposing motion for clarification by Elektro, in view of this decision rendered. Ordinary action No. 0000332-46.2016.8.26.0053: order issued, determining the redistribution of the records to the 2nd Court of the Regional Forum of Vila Mimosa, District of Campinas, in view of the identity of the object with the records No. 0015213-71.2012.8.26.0084.
g. Summary of decisions on merits rendered	On 01/08/2018, judgment was rendered, upholding the action. On 02/14/2018, opposing motion for clarification. On 08/24/2018, the judgment granting the action was upheld. On 09/21/2018, appeals were filed by both parties. On 02/04/2019, a judgment was rendered, determining the remittance of the case for redistribution. On 06/10/2019, a judgment was rendered, dismissing the appeals. On 07/05/2019, opposing motion for clarification by Elektro. On 10/07/2019, a decision was rendered, partially granting the motion for clarification opposed by Elektro, but without modifying effects. On 11/06/2019, filed the special and extraordinary appeals by Elektro and

4.4 Relevant non-confidential proceedings

	on 11/07/2019, filed a special appeal by the opposing party. On 01/06/2020, a decision was rendered, dismissing the appeals filed by Elektro and the opposing party, and the corresponding aresp and arext were filed by both parties. On 05/05/2020, records distributed at the STJ, to Min. Herman Benjamin (Aresp no. 1.696.769/SP). On 08/31/2020, a monocratic decision was handed down, taking cognizance of both appeals, in order not to take cognizance of the special appeals. On 09/22/2020, Elektro filed an interlocutory appeal and opposing motion for clarification by Rota das Bandeiras. On 10/29/2020, Rota das Bandeiras' motions for clarification were upheld, to determine that it should be ordered to pay fees. On 02/24/2021, a judgment was rendered, dismissing the internal interlocutory appeal filed by Elektro. On 05/24/2021, the records sent to the STF and on 05/31/2021, the interlocutory appeal was denied. In 2021, Elektro filed an Interlocutory Appeal. In February/2023 Elektro's RE 1.322.682 was dismissed by the rapporteur, Justice Ricardo Lewandowski, with a request to review the case file by Justice André Mendonça. In August/2023, case files were redistributed to the Rapporteur Cristiano Zani. June/2024, issued a monocratic decision, granting the extraordinary appeal, to recognize the contravention of Theme 261 of the General Repercussion, as well as arts. 21, XII, b; 22, IV; and 175 of the Constitution of the Republic and, as a corollary, to reform the contested judgment in order to guarantee the applicant the use of the domain strip discussed in these proceedings, regardless of the payment of a tariff. August/2024 filed interlocutory appeal. In parallel to the judgment on the merits, Rota da Bandeiras began provisional execution in March 2021. Elektro presented insurance to guarantee the execution and requested the performance of expertise, which was granted by the trial court. Rota da Bandeiras appealed the decision to the TJ/SP, and is pending a decision by the Court. Forensic investigation to verify the extent of the range used by Elektro.

4.4 Relevant non-confidential proceedings

h. Stage of the proceeding	Awaiting judgment of the Interlocutory Appeal at the STF.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	This is a sectoral discussion in which favorable decisions may favor the standardization of the Jurisprudence in favor of the Electricity Distributors and the like.
k. Analysis of the impact in case of unfavorable ruling	Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place

Proceeding 1021301-13.2015.8.26.0114	
a. Court	8th Public Treasury Court of the Central Jurisdiction of the District of São Paulo/SP
b. Level	STJ and STF.
c. Establishment date	05/09/2016
d. Parties to the proceedings	Plaintiff: Nova Dutra Defendant: Elektro Redes S.A.
e. Amounts, assets or rights involved	R\$ 105,612,586.89 (December 2024).
f. Key facts	Declaratory Action filed by NovaDutra, in 2013, against Elektro, with the objective of: (i) declaring the enforceability of the remuneration for the use of the right-of-way of the highways managed by Nova Dutra; and (ii) ordering Elektro to pay the fee related to the use of the right-of-way of the highways under the Applicant's concession from 07.03.2055 until the end of the concession.
g. Summary of decisions on merits rendered	November/2016, a judgment was rendered that dismissed the requests of Nova Dutra, which filed an Appeal. August/2018, the TJSP granted Nova Dutra's appeal. October/2018, Special and Extraordinary Appeals filed by Elektro, both inadmissible. June/2020, monocratic decision dismissing the AREsp, on the grounds that the understanding of the TJSP, in the sense that charges for use of the domain strip are applicable, would be in accordance with the understanding of that court. July/2020 an interlocutory appeal was filed, however, the decision was fully upheld due to the Court's position on the matter.

4.4 Relevant non-confidential proceedings

	September/2021, a monocratic decision was issued that dismissed the Extraordinary Appeal filed by Elektro, a decision against which an interlocutory appeal was filed in RE. May/2022, in a monocratic decision, Min. Edson Fachin granted Elektro's Extraordinary Appeal, declaring the impossibility of charging a price for the use of the right-of-way. At the end, the burden of proof was reversed. June/2022, filed a Regimental Interlocutory Appeal by Nova Dutra. Submitted Counterclaim by Elektro. In October/2022, in a monocratic decision, Justice Edson Fachin deemed the interlocutory appeal filed by Dutra aggrieved, maintaining the provision of the interlocutory appeal filed by Elektro in view of the decision of inadmissibility of the extraordinary appeal issued by the TJSP. Interlocutory appeal filed by Dutra, which is pending judgment.
h. Stage of the proceeding	Awaiting judgment of the Interlocutory Appeal of Nova Dutra.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Remote.
j. Reason for which proceedings are considered relevant	This is a sectoral discussion in which favorable decisions may favor the standardization of the Jurisprudence in favor of the Electricity Distributors and the like.
k. Analysis of the impact in case of unfavorable ruling	Elektro Redes will be obliged to pay for the use of the highway concessionaires' right-of-way when there is a network in place

Proceeding 0004277-19.2004.4.03.6105	
a. Court	Federal Justice
b. Level	Judicial
c. Establishment date	04/01/2004
d. Parties to the proceedings	Plaintiff: ASSOCIAÇÃO DE DEFESA E PROTEÇÃO DOS DIREITOS DO CIDADÃO DEFENDE Defendants: Elektro Redes S/A; ANEEL and Federal Government
e. Amounts, goods or rights involved	R\$ 1,743.83 (December 2023)
f. Key facts	This is a Public Civil Action filed by DEFENDE - Associação de Defesa e Proteção dos Direitos do Cidadão, with a request for an injunction, in order to establish a criterion for enjoying the benefit of the social tariff higher than the quantum stipulated in Decree No. 4336/02 and ANEEL Resolutions No. 485/02 and 694/03, and not lower than the national

4.4 Relevant non-confidential proceedings

	minimum wage. It argues that the criteria developed by ANEEL are illegal.
g. Summary of decisions on merits rendered	The judgment upheld the action. Elektro appealed and the judgment partially upheld the appeal and: i) confirmed that ANEEL had exceeded its regulatory powers; ii) defined criteria for classifying consumers in the Low Income Residential Subclass; iii) ordered ELEKTRO to refund the amounts overcharged to consumers by means of a rebate or compensation in the payment of future bills or bills due to consumers; iv) determined that the erga omnes effectiveness of the r. sentence is limited to the territorial jurisdiction of the 5th Judicial Subsection of the State of São Paulo. of the 5th Judicial Subsection of the State of São Paulo; v) reduced the daily fine; vi) determined the application of monetary restatement from the time of the undue payment, in accordance with the Federal Court's calculation manual. Motion for Clarification filed by Elektro and ANEEL and Special Appeal by DEFENDE. In August 2021, Elektro and ANEEL's motion for clarification were rejected. Filed by Elektro and ANEEL Special and Extraordinary Appeal, which are awaiting judgment.
h. Stage of the proceeding	Awaiting judgment in higher courts.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If Elektro loses the action, it will have to grant low-income fare to consumers and return "overcharged" amounts.

TERMOPERNAMBUCO

Proceeding 0051048-90.2015.4.01.3400 (Interlocutory Appeal 0065158-12-2015.4.01.0000; Writ of Mandamus 1000661-35-2016.4.01.0000)	
a. Court	1st Federal Court of DF Federal Regional Court of the First Region (Interlocutory Appeal and Writ of Mandamus)
b. Level	Appeals court
c. Establishment date	08/31/2015
d. Parties to the proceedings	Plaintiff: Associação Brasileira de Geradoras Termelétricas - ABRAGET Defendants: National Electric Energy Agency – ANEEL and Federal Government
e. Amounts, assets or rights involved	Action with request for interlocutory relief so that the Defendants are compelled not to transfer to ABRAGET's associates the financial burden of any judicial decisions, to which they were not parties, related to the effects of the current GSF values on hydroelectric generators, in all settlements carried out by CCEE in the course of the action, as well as refrain from applying any sanction arising therefrom. decorrente. For this case there is no provisioned value, as it is not applied.
f. Key facts	On 09/09/2015, the judge granted the interlocutory relief sought by ABRAGET. On 09/21/2015, the CCEE was officiated. On 07/19/2017, the court of the action granted the admission of CCEE as a joinder.

4.4 Relevant non-confidential proceedings

	The request for review of ANEEL's interlocutory appeal (No. 0053747-69.2015.4.01.0000) was included in the agenda for judgment on 08/08/2018. On 07/30/2018, the MPF's statement on the interlocutory appeal was determined and the judgment designated for 08/08/2018 was considered impaired. On 12/17/2018 and 01/28/2019, the Federal Government and ANEEL, respectively, filed petitions stating that they had no further evidence to produce. On 11/22/2019, a judgment was rendered that upheld ABRAGET's requests. On 01/30/2020 and 02/03/2020, decisions were published denying follow-up to the interlocutory appeals for the loss of the object due to the supervenience of the judgment. On 03/27/20 and 04/24/20, ANEEL, the Federal Government and CCEE filed an appeal against the judgment. On 08/14/20, ABRAGET presented counterarguments to the appeals filed. On 05/13/21, the appeals were sent to TRF1. No new relevant movements since 05/13/2021. 12/31/2024- No new developments.
g. Summary of decisions on merits rendered	11/22/2019 – Judgment: 1) Declare the illegitimacy of the imposition to the associates of the plaintiff identified on pages 251/252, of any reflections, effects or costly impacts of judicial decisions rendered in third party lawsuits that discuss the GSF Factor - such as the limitation of the incidence of the GSF adjustment factor (Generation Scaling Factor) on hydroelectric generators, the costs of sharing the hydrological risk of the Energy Reallocation Mechanism (MRE), as well as the costs arising from the reduction/displacement of hydroelectric generation and the excessive burden related to the GSF rule found in other lawsuits -, and to which said associates are not a party, and, therefore, 2) Convict the defendants Federal Government and ANEEL, as well as the litigation assistant (CCEE), in the obligation not to do so in order to refrain from transferring to the associates of the plaintiff identified on pages 251/252 the financial burden arising from any judicial decisions - of which it is not a part - that have limited the incidence of the GSF (Generation Scaling Factor) adjustment factor on hydroelectric generators, in all settlements carried out by CCEE in the course of this action, as well as refrain from applying any sanction arising therefrom and considering them in default due to their exclusion from the apportionment in question.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Not applicable.
j. Reason for which proceedings are considered relevant	Transfer of the financial burden of judicial decisions related to the effects of GSF to thermoelectric generators, including Termopernambuco.
k. Analysis of the impact in case of unfavorable ruling	Termopernambuco is not part of the process, but is associated with ABRAGET. In case of suspension or revocation of the favorable injunction granted to ABRAGET, or even in case of loss, there would be a transfer of the financial burden of the judicial decisions related to the effects of the GSF to the thermoelectric generators, including Termopernambuco.

ENVIRONMENTAL PROCEEDINGS

Neoenergia Elektro

Proceeding 0000470-91.2008.8.26.0441	
a. Court	2nd Civil Court of the District of Peruíbe - SP
b. Level	Trial courts
c. Establishment date	02/26/2008
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of São Paulo Defendant: Elektro Redes S.A. and others.

4.4 Relevant non-confidential proceedings

e. Amounts, assets or rights involved	R\$ 96,002.06 (December 2024)
f. Key facts	This is a Public Civil Action with a Request for Injunction, filed by the Public Prosecutor's Office of the State of São Paulo against the City of Peruíbe, Elektro and SABESP, due to the fact that the illegal occupants of the Santa Izabel Favela region are beneficiaries of electricity and water services, which would have fostered clandestine occupation, significantly expanding the environmental damage found in that area. It requests that an injunction be granted ordering the Municipal Government to carry out effective control and inspection of the use and occupation of the area mentioned, as well as the placement of signs, notices and banners identifying the clandestine occupation; Elektro and SABESP to refrain from carrying out new installations of public lighting poles or any other equipment.
g. Summary of decisions on merits rendered	There was the granting of anticipation of the effects of the guardianship so that the defendants would refrain from making new water and electricity connections in the area covered by the action. Elektro has proven compliance with the decision. In 2021, a technical investigation was carried out. On 11/06/22, Public Prosecutor petitioned requesting immediate judgment of the dispute. The case is awaiting trial in the lower court. On 03/06/2023, a judgment was issued where it was decided, in relation to Elektro: not to install new streetlights or other electricity supply equipment, under penalty of a fine of 10,000, for a new consumer unit and present an environmental recovery project for the area and physically extinguish the housing nucleus that was formed in the area object of the process. On 03/29/2023, Elektro filed an appeal pending trial. On 03/07/2024, the appeal was granted to remove any obligation related to the presentation of an environmental recovery plan, as well as the extinction of a housing nucleus, since these obligations are exclusive to the Municipality of Peruíbe.

4.4 Relevant non-confidential proceedings

	On 09/02/2024, proceeding filed.
h. Stage of the proceeding	Proceeding dismissed.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	As it is an Environmental Public Civil Action.
k. Analysis of the impact in case of unfavorable ruling	Not applicable - proceeding archived

Proceeding 0001088-61.2012.8.26.0355	
a. Court	1st Civil Court of the District of Miracatu - SP
b. Level	Trial courts
c. Establishment date	06/12/2012
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of São Paulo Defendant: Elektro Eletricidade e Serviços S.A. and Municipal Government of Miracatu/SP and others.
e. Amounts, assets or rights involved	R\$ 198,608.72 (December 2024)
f. Key facts	This is a public civil action filed by the Public Prosecutor's Office of the State of São Paulo against Elektro, the municipality of Miracatu, and 3 other real estate development companies, alleging that on 12/20/1982 the Municipal Government of Miracatu authorized the implementation of a subdivision called Chácara do Vale dos Lagos I, by said companies. The Public Prosecutor understands that Elektro destroyed 360m² of Permanent Preservation Area of the Serra do Mar Environmental Protection Area, and 2,304m² of Dense Ombrophilous Forest in an advanced stage of regeneration, by opening a section of 192 linear meters and maintenance strip of an average of 12 meters wide, in addition to having installed 3 poles in an area occupied by vegetation with small fluvial influence. The Municipality of Miracatu and the allotment companies appealed. In August/21, the appeal was partially granted only to extend the deadline for submission of the PRAD by the Municipality (from 60 to 180 days).

4.4 Relevant non-confidential proceedings

	In March/22, the Municipality of Miracatu filed a special appeal. In February/2024, the case was boosted by reiterating the request for a final and unappealable decision against Elektro.
g. Summary of decisions on merits rendered	In a Trial Court judgment, the Magistrate understood that it was not proven that Elektro had damaged the Environment, so that it dismissed, in relation to Elektro, the request made by the Public Prosecutor's Office, but upheld the injunction not to make new connections at the site. On 08/25/2021, an Appellate Decision was issued to extend the deadline by 180 (one hundred and eighty) days for the presentation of the project for the recovery of the degraded area (PRAD). On 04/06/2022, we request the issuance of a partial final and unappealable certificate, intended exclusively for Elektro. So far, our request has not been appreciated.
h. Stage of the proceeding	An appraisal of the issuance of a final and unappealable transit certificate is awaited, since the judgment was dismissed in relation to Elektro.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	As it is an Environmental Public Civil Action.
k. Analysis of the impact in case of unfavorable ruling	The financial impact at the moment is invaluable. There is a claim for compensation for the damages that may be demonstrated during the expert examination, but these damages are not demonstrated. There may be a financial impact (indirectly linked to the object of the lawsuit) if the requests for an obligation not to do anything (not to authorize or allow any activity that leads to further environmental degradation, under penalty of a fine) and an obligation to do something (extinguish the housing estate that has formed in the area and present environmental recovery projects to the environmental agencies) are granted.

Proceeding 1001396-16.2021.8.26.0145	
a. Court	1st Civil Court of the District of Conchas - SP
b. Level	Appeals court
c. Establishment date	07/27/2021
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of São Paulo Defendant: Elektro Redes S.A.

4.4 Relevant non-confidential proceedings

e. Amounts, assets or rights involved	R\$ 1,693.10 (December 2024)
f. Key facts	ACP filed by the Public Prosecutor of the State of São Paulo against Elektro for Elektro's alleged omission in carrying out firebreaks (capim colônia) under a transmission line, inside the Conservation Unit called Barreiro Rico. Injunction granted (immediate mowing in 10 days). Challenge filed. Judge determined that a conciliation hearing was held. On 10/20/21, Elektro reported full compliance with the preliminary obligation. On 11/18/21, at a conciliation hearing, the Public Prosecutor did not present a settlement proposal, but was interested in making a compromise. On 11/27/21, the Public Prosecutor's Office issued a statement recognizing that Elektro performed the cleaning/mowing as desired. At the end of the demonstration, the prosecutor requested a new cleaning in April/May 2022. On 09/05/22, Elektro informed that all cleaning had been completed (2022), under the terms required by the Public Prosecutor. On 08/04/2023, the Company filed a petition in relation to full compliance with the injunction (2023). On 10/31/2023, the judgment granting the action was published. On 11/10/2023, Elektro filed Motion for Clarification. On 03/07/2024, a decision was issued not accepting the motion for clarification. Elektro's appeal filed on 03/28/2024
g. Summary of decisions on merits rendered	Judgment ordered Elektro to: "(i) obligation to fire and maintain it, at least annually (at least between April and May), by mowing or weeding, with removal of biomass of colonion grass or other vegetation, for the minimum limit of 7.5 (seven and a half) meters to the left and right, starting from the distribution pole, covering at least 15 (fifteen) meters of firebreak in the safety range; (ii) the obligation to carry out inspections

4.4 Relevant non-confidential proceedings

	quarterly on site; and (iii) the obligation to promote the isolation of the electricity network and its distribution line, at least in the priority areas, identified by Technical Information 04/2021 of the Forest Foundation, such as fauna passage, within a maximum period of six (6) months from the publication of this judgment. In case of recalcitrance of any of the obligations indicated in items i, ii and iii, a fine of R\$ 10,000.00 (ten thousand reais) per week will be due up to the limit of R\$ 1,000,000.00 (one million reais), and may be increased, if necessary; and R\$ 100,000.00 (one hundred thousand reais) per damaging event that may occur due to your negligence, in addition to the obligation to repair the material damages and indemnify the irreparable damages."
h. Stage of the proceeding	The judgment of Elektro's Appeal for Adjudication is pending.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Because it is an environmental process.
k. Impact analysis in case of loss of the proceeding	The financial impact at the moment is invaluable. There may be a financial impact from the possible acceptance of requests for obligation to do.

Proceeding 1000412-25.2023.8.26.0642	
a. Court	2nd Civil Court of the District of Ubatuba - SP
b. Level	Trial courts
c. Establishment date	02/06/2023
d. Parties to the proceedings	Plaintiff: Instituto Profauna Defendant: Elektro Redes S.A.
e. Amounts, assets or rights involved	R\$ 18,564.17 (December 2024)
f. Key facts	ACP filed by Instituto Profauna due to Elektro's alleged fault for the electrocution of wild animals. It alleges that wild animals have been electrocuted in Elektro's energy networks, which are welcomed and treated by the plaintiff, generating excessive expenses, without reimbursement by the defendant company causing the damage to the animals. It requires the acceptance of the injunction to determine that Elektro makes the payment of R\$ 4,240.00 for the costs incurred in the treatment of animals; payment of fines for the electrocution of wild animals, payment of collective environmental damage to be arbitrated by the court and other procedural burdens.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	Injunction rejected on 06/07/2023, due to the failure to demonstrate the <i>periculum in mora</i> that demonstrate the risk to the useful result of the process in awaiting the procedural instruction.
h. Stage of the proceeding	Elektro filed a defense in the case spontaneously, since there was no summons.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Because it is an environmental process.

Proceeding 1000307-82.2022.8.26.0642	
a. Court	3rd Civil Court of the District of Ubatuba - SP
b. Level	Trial courts
c. Establishment date	02/04/2022
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of SP. Defendant: Maria de Fátima da Silva/Municipal Government of Ubatuba and Elektro Redes.
e. Amounts, assets or rights involved	R\$ 22,978.90 (December 2024)
f. Key facts	ACP filed against Maria de Fátima da Silva, Elektro Redes S.A. and Municipality of Ubatuba, whose origin refers to Civil Inquiry No. 14.0701.0000007/2020-9. According to the MPSP, Ms. Maria has been preventing the natural regeneration of native vegetation typical of the Atlantic Forest biome, by building a (precarious) residence in a permanent watercourse preservation area (Acaraú River), without the authorization of the competent environmental agency. Both Elektro and the Municipality of Ubatuba are defendants in the lawsuit for allegedly collaborating with the degradation of the site. It requests a judicial seizure of the allegedly degraded area, an obligation not to do anything, consisting of ceasing any activity on the site, an obligation to do something, consisting of environmental recovery of the area that is the object of the action and an obligation to pay R\$ 10,000.00 as compensation for collective and intercurrent moral damage.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	PRELIMINARY INJUNCTION: decision accepting the preliminary injunction and determined the following: " <i>the seizure of the area which is the object of the action, consisting of immediately ceasing all and any activity, including commercial, carried out on the site, isolating it and preventing human occupation, landfills, suppression of vegetation, buildings, subdivisions, planting, removal of debris, or any other intervention</i> ". Thus, although Elektro was not expressly mentioned in the decision, it must refrain from making new energy connections on site.
h. Stage of the proceeding	Awaiting sentence of Trial Courts.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Because it is an environmental process.
k. Analysis of the impact in case of unfavorable ruling	The financial impact at the moment is invaluable. There may be a financial impact due to the eventual acceptance of the plaintiff's requests.

Proceeding 1001436-81.2023.8.26.0030	
a. Court	Single Court of Apiaí
b. Level	Trial courts
c. Establishment date	10/06/2023
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of SP. Defendant: Elektro Redes.
e. Amounts, assets or rights involved	R\$ 239,913.72 (December 2024)
f. Key facts	This is a public civil action, originated from the civil investigation number 14.0193.0000264/2021-9, initiated to investigate the lack of installation and supply of electricity to the residents of the Quilombo do Cangumê community, located in the municipality of Itaóca/SP.
g. Summary of decisions on merits rendered	On 10/10/2023, an injunction was granted for Elektro to adopt all necessary measures to, within a non-extendable period of 180 (one hundred and eighty) days, install and supply electricity to the residents of the Quilombo do Cangumê community, in the municipality of Itaóca/SP, under penalty of a daily fine of R\$ 10,000.00 (ten thousand reais). On January 30, 2024, a judgment was rendered.

4.4 Relevant non-confidential proceedings

	The Appeal filed by Elektro was partially granted, resulting in the dismissal of the conviction for collective moral damages in the amount of R\$ 200,000.00. With regard to the obligation to do something, which involved presenting a timetable and installing electricity in the community, the Rapporteur pointed out that this obligation had already been fulfilled.
h. Stage of the proceeding	Awaiting judgment of Elektro's Special Appeal.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible.
j. Reason for which proceedings are considered relevant	Because it is an environmental process.
k. Analysis of the impact in case of unfavorable ruling	The financial impact at the moment is invaluable. There may be a financial impact due to the eventual acceptance of the plaintiff's requests.

Energética Águas da Pedra S.A.

Proceeding No. 0005202-42.2009.4.01.3600	
a. Court	3rd Federal Court of Cuiabá of the Judicial Section of Mato Grosso
b. Level	Trial courts
c. Establishment date	09/13/2005
d. Parties	Public Prosecutor's Office of the State of Mato Grosso (plaintiff) x State Environmental Foundation - FEMA/MT, Instituto Brasileiro do Meio Ambiente e dos Rec. Nat. Renováveis - IBAMA, Centrais Elétricas do Norte do Brasil S.A., Construtora Norberto Odebrecht S.A. - CNO and Energética Águas da Pedra S.A. (defendants)
e. Amounts, assets or rights involved	This is a public civil action in which it is intended to: (i) annul the environmental licensing process that authorized the implementation of the Dardanelos HPP, due to the alleged existence of irregularities in the Environmental Impact Study - EIA/Environmental Impact Report - RIMA; (ii) declaration of the nullity of the public hearing held on 08/27/2005; (iii) realization of a new Environmental Impact Study - EIA/Environmental Impact Report - RIMA; and (iv) condemnation of the State of Mato Grosso and FEMA to refrain from holding a new public hearing before the conclusion of a new Environmental Impact Study - EIA/Environmental Impact Report - RIMA. Amount involved Inestimable.

4.4 Relevant non-confidential proceedings

f. Key facts	09.19.2005 - An injunction was granted to recognize the existence of irregularities in the EIA/RIMA, as well as to suspend its effects until a new Environmental Impact Study/Environmental Impact Report is carried out; 11.01.2005 - A decision was issued that revoked the injunction granted by the Court of Justice of Mato Grosso; 12.01.2005 a Special Appeal was filed with the STJ (REsp. no. 855.239- MT) against the decision that revoked the injunction, 09.05.2008 – Admission of the Federal Government as a party to the process and, consequently, conduct of the process to one of the federal courts of the Judicial Section of Mato Grosso; 11.05.2010 – Energética Águas da Pedra (“EAPSA”) requested its entry as defendant of the demand, as well as presented a defense. 05/08/2012: Decision issued (i) granting the production of expert evidence; (ii) determining the presentation of questions by the parties, and (iii) admitting the entry of EAPSA as a simple assistant to the Defendants in the lawsuit. 10.01.2012: An order was issued granting the appointment of an expert in archaeology and rejecting the request of the MPF regarding the payment of expert fees. 10/16/2013: A decision was issued declining the jurisdiction of the court of Cuiabá, in favor of the newly created Judicial Subsection of Juína/MT. 07.22.2014 - Order issued stating that joint environmental and archaeological expertise will be carried out, condensed in the records of ACP 2009.36.00.005202-7; confirming the presentation of questions and appointment of Technical Assistant by the State of Mato Grosso, EAPSA, CNO, MPF and Leme Engenharia and determining: a) the research by an archaeological expert available to carry out the work; b) the summons of the appointed expert to inform if the charge is accepted. 10/22/2015 - The expert environmental engineer accepted the appointment and requested a view of the case. On the same date, an order was issued determining the appointment of a new archaeological expert. 04.22.2016 - Decision was issued approving the request to withdraw the archaeological expertise, as well as determining the reversal of the burden of proof. 05.19.2016 - EAPSA filed an Interlocutory Appeal against the decision that reversed the burden of proof. 01/25/2017 – The expert presented a statement, in view of the objections to the proposal for expert fees, stating that he will not change his proposal and, therefore, requesting waiver of the expertise for the designation of a new expert. 02.07.2017 - The MPF filed a petition agreeing with the expert's dismissal. In the records of the Interlocutory Appeal filed by EAPSA against a decision that reversed the burden of proof, an official letter was issued to the origin to clarify the information that the monocratic decision that attributed suspensive effect to the Interlocutory Appeal was being breached. On 02.24.2017, the Court of origin responded to the letter sent by the Court. On 03.14.2017, EAPSA presented a statement to the response of the Court of origin, in the records of the Interlocutory Appeal that it filed against a decision that reversed the burden of proof. On 12.07.2018, due to the absence of new transactions in the IA, a new suspension of the case was determined for a period of 60 days. 12.31.2020 - Awaiting (i) any decisions in the records of the Interlocutory Appeals filed by EAPSA and Odebrecht in view of the decision that reversed the burden of proof; and, in the lower court, (ii) the analysis of the Expert's statement. 12/31/2021- The judgment of EAPSA's Interlocutory Appeal is awaited to resume the process and start the expert evidence 12/31/2024- A decision was rendered that deemed the IA harmed due to an alleged sentence rendered at the origin (which does not correspond to the truth). Thus, the MPF filed the attached interlocutory appeal, in which it alleges that there is no judgment at the origin and that the IA should return to normal proceedings. We present counterarguments to the appeal corroborating the fact that there is no judgment at the origin, and the IA must be judged in order to maintain the injunction granted in favor of EAPSA.
g. Summaries of decisions on the merits rendered	n/a
h. Stage of the proceeding	Expert phase
i. Likelihood of loss	Possible
j. Reason for why proceedings are considered relevant	Involves environmental licensing
k. Impact analysis in case of loss	Possible declaration of invalidity of the EIA-RIMA for the implementation of the Dardanelos HPP and possible impacts on environmental licensing.

Proceeding No. 0008492-07.2005.4.01.3600	
a. Court	3rd Federal Court of Cuiabá of the Judicial Section of Mato Grosso
b. Level	Trial courts

4.4 Relevant non-confidential proceedings

c. Establishment date	06/17/2005
d. Parties	Federal Public Prosecutor's Office (plaintiff) x Fundação Estadual do Meio Ambiente - FEMA/MT, Instituto Brasileiro do Meio Ambiente e dos Rec. Nat. Renováveis - IBAMA, Centrais Elétricas do Norte do Brasil S.A. ("Eletronorte"), Construtora Norberto Odebrecht S.A. ("CNO"); and, as assistant, Energética Águas da Pedra S.A. ("EAPSA")
e. Amounts, assets or rights involved	This is a public civil action aimed at (i) preventing the start of the installation works of the Dardanelos HPP; (ii) the invalidation of the environmental licenses issued by the Secretary of State for the Environment - SEMA/MT; (iii) the recognition of the incompetence of the Secretary of State for the Environment - SEMA/MT to issue an environmental license for the implementation of power plants or any projects that have an impact on assets belonging to the Federal Government; (iv) the recognition of IBAMA's competence to grant environmental licenses in the aforementioned cases; the condemnation of Eletronorte and CNO to refrain from implementing the Dardanelos HPP until the granting of a new environmental license by IBAMA; and (vi) the condemnation of the Defendants to repair the damages caused as a result of works already carried out for the installation of the Dardanelos HPP. Amount involved Inestimable.
f. Key facts	01.29.2009 - EAPSA requested entry in the lawsuit; 11.11.2009 - The defense was presented by EAPSA; 12.09.2009 - A statement was presented by the Federal Public Prosecutor's Office requesting EAPSA's defense to be disregarded, alleging that it would have been made at an inopportune time; 12.15.2009 – It was determined to disregard only the documents presented in EAPSA's defense, and the defense presented remained; 12.18.2009- EAPSA appealed the decision. 02/18/2010- The appeal filed by EAPSA was not accepted. 05/08/2012: Decision determining the joint expert evidence with Proceeding No. 2009.36.00.005202-7. 10/16/2013: A decision was issued declining the jurisdiction of the court of Cuiabá, in favor of the newly created Judicial Subsection of Juína/MT. 07/22/2014 - An order was issued (i) stating that a joint environmental and archaeological investigation will be carried out, condensed in the records of ACP 2009.36.00.005202-7; (ii) confirming the presentation of questions and appointment of a Technical Assistant by the State of Mato Grosso, EAPSA, CNO, MPF and Leme Engenharia; (iii) determining: a) the research by an archaeological expert available to carry out the work; and b) the remittance of the records of ACP 2008.36.00.000022-0 to the Juína subsection, to carry out a joint investigation. 12/31/2020 - At the moment, a joint investigation is awaited in the case file of proceeding no. 2009.36.00.005202-7. 12.31.2021 - No new movements. 12/31/2024- No new movements.
g. Summary of the decision on the merits	n/a
h. Likelihood of loss	Possible
i. Stage of the proceeding	Expert phase
j. Reason for why proceedings are considered relevant	Involves environmental licensing
k. Impact analysis in case of loss	Possible declaration of invalidity of the EIA-RIMA for the implementation of the Dardanelos HPP, possible impact on environmental licensing and obligation to repair any environmental damage caused, which, at the moment, cannot be quantified.

4.4 Relevant non-confidential proceedings

Proceeding No. 1948-66.2006.4.01.3600	
a. Court	2nd Federal Court of Cuiabá of the Judicial Section of Mato Grosso
b. Level	Appeals court
c. Establishment date	02/03/2006
d. Parties	Public Prosecutor's Office of the State of Mato Grosso (plaintiff) x Energética Águas da Pedra S.A., ("EAPSA"), Agencia Nacional de Energia Elétrica ("ANEEL"), Centrais Elétricas do Norte do Brasil S.A. ("Eletronorte"), Construtora Norberto Odebrecht S.A. ("CNO"), Empresa de Pesquisa Energética ("EPE"), Leme Engenharia Ltda., PCE Projetos e Consultorias de Engenharia Ltda. and Federal Government (defendants)
e. Amounts, assets or rights involved	This is a public civil action that questions the legality of including the Dardanelos HPP in an auction to be held by ANEEL. In short, it is alleged that: (i) the EIA/RIMA carried out would not have included the transmission line for the exclusive use of the Dardanelos HPP, (ii) the illegality of the registration of the entrepreneurs for the project and (iii) the disregard of the water reserve established by the National Water Agency ("ANA"). Amount involved Inestimable.
f. Key facts	08.18.2006 - The injunction was granted to prevent the Dardanelos HPP enterprise from going to auction in any bidding procedure; 10.11.2006 - The injunction that prevented the Dardanelos HPP from integrating any bidding procedure was revoked; 08.08.2008 - A defense was presented by EAPSA; 10.22.2009 - A judgment was rendered, partially upholding the initial request, confirming the injunction that excluded from auction No. 002/2005 the HPP power generation enterprise – Dardanelos; 12.01.2009 - An appeal was filed by EPE; 12.04.2009 - An appeal was filed by CNO; 01.11.2010 - An appeal was filed by EAPSA; 08.25.2010 – The records were sent to the Federal Regional Court 02/22/2010 - Interlocutory Appeal by EAPSA in view of the order that received its appeal only in the devolutive effect. 06.26.2018 - a decision was issued that rejected the request for suspensive effect of the EAPSA Interlocutory Appeal. On 11/20/2019, the MPF presented its counterclaim to the EAPSA interlocutory appeal. On 03.02.2020, the Interlocutory Appeal was dismissed. 12.31.2020 - The judgment of the appeal and recognition of the loss of the purpose of the action is awaited, due to the participation and victory of EAPSA in the following auction (No. 04/2006), already recognized by all parties. 12.31.2021 - No new movements. 12/31/2024- No new movements.
g. Summary of decisions on merits rendered	A judgment was rendered, upholding the action, confirming the injunction that excluded the HPP - Dardanelos power generation project from auction No. 002/2005.
h. Stage of the proceeding	The judgment of the appeal and recognition of the loss of the purpose of the action is awaited, due to the participation and victory of EAPSA in the following auction (No. 04/2006), already recognized by all parties.
i. Likelihood of loss	Possible
j. Reason for why proceedings are considered relevant	Public Civil Action of a regulatory nature.
k. Impact analysis in case of loss	Possible impact on the environmental license, restart of the licensing process and temporary stoppage of activities.

4.4 Relevant non-confidential proceedings

Proceeding No. 0006248-66.2009.4.01.3600	
a. Court	3rd Federal Court of Cuiabá of the Judicial Section of Mato Grosso
b. Level	Trial court and Appeals court for IA judgment
c. Establishment date	05/08/2009
d. Parties	Federal Public Prosecutor ("MPF") (plaintiff) x State of Mato Grosso and Energética Águas da Pedra S.A. ("EAPSA") (Defendants)
e. Amounts, assets or rights involved	This is a public civil action in which the MPF requires the suspension of the installation works of the Dardanelos HPP, since the EIA-RIMA would not have covered the aspect of the indigenous component. Amount involved Inestimable.
f. Key facts	06.22.2009 - EAPSA requested the rejection of the preliminary injunctions made by the MPF; 08.05.2009 - A defense was presented by EAPSA; 12.16.2009- A decision was issued rejecting the injunction requested by the MPF. 03.25.2010 - The MPF appealed the decision that rejected the requested injunction. 04.29.2010- EAPSA presented its defense regarding the appeal filed by the MPF. 12.02.2011 - The judgment of the appeal filed by the MPF is awaited. 03/28/2012: FUNAI stated that, at the moment, it has no interest in joining the lawsuit. 08.08.2012: The MPF was determined to present its response to the defenses presented. 06.03.2013 - A remedial order was issued that: i) declared the parties legitimate and the competent court; ii) determined the production of joint expert evidence to case No. 2009.36.00.005202-7; and iii) rejected the production of testimonial evidence. 08.02.2013 - Interlocutory appeal filed by the MPF aiming at the performance of anthropological expertise. EAPSA filed an Interlocutory Appeal against the decision that rejected the production of testimonial evidence. 10.16.2013 - A decision was issued declining the jurisdiction of the court of Cuiabá, in favor of the newly created Judicial Subsection of Juína/MT. 07.22.2014 - An order was issued (i) stating that joint environmental and archaeological expertise will be carried out, condensed in the records of ACP 2009.36.00.005202-7; (ii) confirming the presentation of questions and appointment of Technical Assistant by the State of Mato Grosso, EAPSA, CNO, MPF and Leme Engenharia; (iii) determining: a) the search for an archaeological expert available to carry out the work; b) the remittance of the records of ACP 2008.36.00.000022-0 to the Juína subsection, to carry out a joint expertise. 12.31.2020 - At the moment, it is awaited (i) the judgment of the Interlocutory Appeal filed by the Federal Prosecution Office against the decision that rejected the preliminary injunction; (ii) the performance of joint expertise in the records of case No. 2009.36.00.005202-7; and (iii) the judgment of the Interlocutory Appeal filed against the decision that rejected the request for the production of anthropological expert evidence. 12.31.2021 - No new movements. 12/31/2024-No new movements. Proceeding remains suspended.
g. Summary of the decision on the merits	n/a

4.4 Relevant non-confidential proceedings

h. Stage of the proceeding	Expert phase
i. Likelihood of loss	Possible
j. Reason for why proceedings are considered relevant	Public civil action involving indigenous component.
k. Impact analysis in case of loss	Possible declaration of invalidity of the EIA-RIMA, specifically, with regard to studies on the indigenous component for the implementation of the Dardanelos HPP. Possible impacts on licensing, stoppage of project activities and even restart of licensing.

Proceeding No. 0003157-69.2016.811.0088	
a. Court	Court of Justice of Aripuanã
b. Level	Trial courts
c. Establishment date	12/02/2016
d. Parties	Municipality of Aripuanã x Energética Águas da Pedra
e. Amounts, assets or rights involved	Contingency amount: R\$6,140,163.21, 12/31/2024. This is a Public Civil Action in which the Municipality alleges that the Dardanelos HPP failed to carry out all mitigating and compensatory measures for environmental control and monitoring, related to interference with the environment and the population, directly and indirectly affected by the project, provided for in the PBA. Amount involved Inestimable.

4.4 Relevant non-confidential proceedings

f. Key facts	12.02.2016 - The interlocutory relief was granted, determining that EAPSA comply with all the requirements requested in the complaint, also determining the blocking of R\$ 30,000,000.00 (thirty million reais) and the breach of the Company's tax secrecy. 12.16.2016 - On appeal (Interlocutory Appeal), we obtained the suspensive effect, therefore, the following items of the injunction are suspended: (i) the blocking order; (ii) the breach of tax secrecy; (iii) the inclusion of a restriction in the RENAJUD system and (iv) the official forwarding to the real estate registry offices and SEMA, maintaining, however, the other terms of the appealed decision". 12.19.2016 - We filed a request for reconsideration and ordered, in Aripuanã, with the Judge of the lower court seeking the full annulment of the injunctions granted. 02.07.2017 - Challenge filed on that date. 04.22.2017 - The Public Prosecutor requested to be included as an active party in the lawsuit. 05.29.2017 - EAPSA's petition requesting the suspension of the measures imposed in the preliminary decision. 06.02.2017 - A decision was issued rejecting the request of the Public Prosecutor's Office to appear on the active side of the claim. 2408.2017 - The Public Prosecutor's Office filed a request for the HPP-Dardanelos to stop all its activities. 10.02.2017 - Attached to the records petition by EAPSA informing the deposit of the amount related to the refund of the amount used by the Municipal Government for the construction of guides and gutters at Avenida Papa João Paulo II and Rua Aparecido da Silva Amoré. 10.24.2017 - The municipality has attached a petition requesting the production of expert evidence in order to ascertain the possible poor service rendered in the construction of the Dardanelos Continuing Education Center, the Family Health Program (PSF) in the Jardim Planalto neighborhood and the Santo Antônio Municipal Hospital. 10/24/2017 - Judgment rendered unanimously, granting in part the interlocutory appeal of CHTP to revoke the unavailability of the company's assets, as well as the breach of tax secrecy and restriction in Renajud. 05/22/2018 - Judgment upholding the motion for clarification filed by CHTP, to clarify that EAPSA must only comply with obligations provided for in the PBA; 09/10/2018 - Decision reversing the burden of proof and determining EAPSA's subpoena to prove compliance with the preliminary decision with regard to what was maintained on appeal; 09/20/2018 - EAPSA filed motion for clarification against the decision rendered on 09/10/2018; 10/05/2018 - Enclosed EAPSA petition proving compliance with the preliminary decision; 10/26/2018 - Enclosed petition of the Municipality of Aripuanã alleging non-compliance with measures granted injunction and challenging the production of expert, testimonial and documentary evidence; On 12/12/2018, issued an order determining the subpoena of the plaintiffs to express their opinion on the motion for clarification filed by EAPSA; On 12/12/2018, a case sent to the Public Prosecutor's Office. On 01/24/2019, the Public Prosecutor's Office presented counterarguments to the motion for clarification. 12/31/2020 - New developments are awaited. 12/31/2021- In the final arguments phase. 08/14/2024 - Prolonged judgment partially upholding the requests of the Municipality of Aripuanã, confirming the injunction initially granted and determining EAPSA's compliance with the obligations provided for in the PBA and injunction granted. As for the construction of the landfill, it determined that EAPSA arrange for the preparation of technical studies to obtain environmental licenses for the landfill installation under penalty of a fine. Finally, it ordered the defendant to pay collective moral damages in the amount of R\$ 3,000,000.00. By virtue of the sentence rendered, an appeal was filed. 12/31/2024- Awaiting judgment of the appeal.
g. Summary of decisions on the merits	Prolonged judgment partially upholding the requests of the Municipality of Aripuanã, confirming the injunction initially granted and determining EAPSA's compliance with the obligations provided for in the PBA and injunction granted. As for the construction of the landfill, it determined that EAPSA arrange for the preparation of technical studies to obtain environmental licenses for the landfill installation under penalty of a fine.
h. Stage of the proceeding	Awaiting judgment of the appeal.
i. Likelihood of loss	Possible
j. Reason why the process is considered relevant	Public civil action of an environmental nature
k. Impact analysis in case of loss	Possible condemnation of EAPSA in comminatory precepts that ensure full compensation/mitigation of environmental impacts, as well as condemnation of environmental moral damage.

4.4 Relevant non-confidential proceedings

Itapebi

Proceeding No. 2007.38.13.005635-5 (0005632-05.2007.4.01.3813)	
a. Court	Second Federal Court of the Judicial Subsection of Governador Valadares.
b. Level	Trial courts
c. Establishment date	04/12/2007
d. Parties to the proceedings	Associação dos Pedreiros de Salto da Divisa and Associação Comunitária das Lavadeiras de Salto da Divisa X HPP Itapebi Geração de Energia S.A. and IBAMA
e. Amounts, assets or rights involved	Contingency amount: R\$ 842 thousand on 12/31/2024. Public Civil Action aiming for the Company to repair the alleged damages caused to the preservation areas, initiate a project to recover the degraded areas, and comply with all commitments made in the TAC signed with the State Public Prosecutor, as well as make indemnity payments, under penalty of revocation of environmental licenses. The plaintiffs request the fulfillment of obligations that would have been contracted by the defendant during the environmental licensing process related to the construction of a dam on the Jequitinhonha River, at the time of the Municipality of Salto da Divisa and indemnification and repair of the alleged material and environmental damages that occurred. Amount involved Inestimable.
f. Key facts	11.11.2010 – Presented the agreement between Itapebi and Associação dos Pescadores de Salto da Divisa. 11.29.2010 - Federal Public Prosecutor ("MPF") expresses its non-approval of the agreement. 12.09.2010 - IBAMA expresses itself in the sense that there is no obstacle to the approval of the agreement. 12.10.2010 – Agreement not ratified in court and transferred to the Federal Court of the Subsection of Teófilo Otoni. 01/27/2011 – Appeal filed by Itapebi regarding said decision. 02/10/2011 - The Associação dos Pescadores de Salto da Divisa presented a statement, clarifying its lack of interest in signing the agreement previously entered into with Itapebi. 07/11/2011 - Decision rejecting the appeal filed by Itapebi, maintaining the non-approval of the agreement previously signed with the Associação dos Pescadores de Salto da Divisa. 05/13/2014 - The expert report prepared by the expert was attached to the case file. 09/18/2014 - Itapebi presented a statement on the expert report, and added the report of technical assistant Eduardo Vaz de Mello. 11/21/2014 – Ibama presented a statement on the Expert Report.

4.4 Relevant non-confidential proceedings

	11/10/2015 - The MPF presented a statement on the Expert Report. 12/02/2015 – The Expert was summoned to provide clarifications formulated by the plaintiff and the MPF, within 30 days. 01/26/2016 - Plaintiffs petitioned for urgent relief, to determine that the first defendant pay the washerwomen associated with the Associação Comunitária das Lavadeiras de Salto da Divisa in Minas Gerais, by judicial deposit, the monthly amount of a minimum wage, until the 5th business day of each month, until a decision on the merits has been rendered. 12/03/2016 - Submitted additional expert report with the clarifications provided by the expert - response to the questions of the plaintiff. 07/04/2016 - Order issued failing to consider the request for interlocutory relief after the conciliation hearing. 07/11/2018 - A conciliation hearing was held on this date, however, the parties did not reach an agreement. 08/20/2018 - The Plaintiff filed a statement informing the court that it had objected to the judge's partiality in one of the cases involving the cracked houses in salto da divisa, requesting that the effects of the objection be extended to all the cases for which the judge is responsible, including this ACP. In the end, he requested the suspension until the judgment of the exception. 11/31/2018 - The Plaintiff expressed its opinion on the Defendant's petition against its request for interlocutory relief, and in the end, requested the suspension of the proceedings on account of the Suspicion Exception. 02/12/2019 - A decision was issued rejecting the Plaintiff's request for suspensive effect and opening a view for the MPF to manifest. 12/31/2020 – The probationary phase and deadline for final statements are awaited. 12/31/2021- Prolonged sentence partially favorable to Itapebi's interests. The MPF filed an Appeal and Itapebi filed an Adhesive Appeal. The judgment of the appeals filed is awaited. 12/31/2021-The judgment of the appeals filed is awaited. 12/31/2022 - Awaiting the judgment of the appeals filed by the parties. 12/31/2024- The judgment of the appeals filed is awaited.
g. Summary of the Decision on the Merits rendered	Judgment partially favorable to ITAPEBI's interests. The Judge rejected all the requests made by the Plaintiffs, except for the reconstruction of the laundry.
h. Stage of the proceeding	In appeal phase.
i. Likelihood of loss: (i) probable (ii) possible (iii)	Possible

4.4 Relevant non-confidential proceedings

remote	
j. Reason for which proceedings are considered relevant	Public Civil Action involving revocation of the environmental license.
k. Analysis of the impact in case of unfavorable ruling	Possible revocation of Environmental Licenses and payment of any indemnities.

Proceeding No. 1004055-33.2024.4.01.3310	
a. Court	Federal Civil and Criminal Court of the Judicial Subsection of Eunápolis/BA
b. Level	Trial courts
c. Establishment date	09.19.2024
d. Parties to the proceedings	Plaintiff: Federal Public Prosecutor Defendants: Itapebi Geração de Energia S.A. (Itapebi), Neoenergia S.A. (Neoenergia), Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis (Ibama) and Federal Government
e. Amounts, assets or rights involved	Contingency amount: R\$ 0.00 - 12/31/2024. This is a Public Civil Action filed by the Federal Public Prosecutor (MPF) against Itapebi Geração de Energia S.A. (Itapebi), Neoenergia S.A. (Neoenergia), the Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis (Ibama) and the Federal Government, aiming to protect the indigenous peoples of the Tupinambá de Belmonte Indigenous Land and the Encanto da Patioba Indigenous Community in the face of the alleged socio-environmental impacts caused by Itapebi HPP. In summary, the Public Civil Action has as its cause to request the alleged irregularity of the licensing process of Itapebi HPP, resulting from the absence of preparation of an Indigenous Component Study (ECI) and indicated disregard of the indigenous communities located in the area of influence of the enterprise. The MPF alleges that the Itapebi HPP was installed and operated, supposedly, without the proper Prior, Free and Informed Consultation of the Tupinambá de Belmonte and Encanto da Patioba indigenous communities, as well as without the Indigenous Component Study.

4.4 Relevant non-confidential proceedings

f. Key facts	The main arguments of the MPF concern: (i) lack of free, prior and informed consultation, in accordance with ILO Convention 169, with the Indigenous Communities of Tupinambá de Belmonte and Encanto da Patioba, located, respectively, in Belmonte/BA and Itapebi/BA, during the course of the environmental licensing process; (ii) existence of defects in the environmental licensing process, since the Indigenous Component Study (ECI) was not carried out, indispensable to assess the impacts of the enterprise on indigenous peoples, as provided for by applicable environmental and normative legislation, (iii) damages suffered by indigenous communities, especially with regard to: reduction of ichthyofauna, including the disappearance of native species; silting of the Jequitinhonha River; difficulty in navigability; destruction of housing and agricultural plantations resulting from floods allegedly caused by the release of water by the HPP; and risk of drowning. Progress: 08.19.2024 – The proceeding was distributed by lottery. 08.26.2024 – An order was issued determining (i) the subpoena of the Federal Government and Ibama for the presentation of a Prior Manifestation, within 72 hours, (ii) the inclusion of the fact in the agenda of the Conciliation Hearing, (iii) the subpoena of FUNAI to express its interest in the dispute, at which time it must indicate the position it intends to integrate, (iv) the inclusion of the DPU and the Encanto da Patioba and Tupinambá de Belmonte Indigenous Communities in the dispute with the subsequent subpoena for manifestation and participation in the Conciliation Hearing, (v) the sending of technicians by public entities at the time of the Conciliation Hearing in order to subsidize the formulation of any agreement and provide clarifications regarding the dispute, and (vi) Defendants' service of process. 09.09.2024 – The Federal Government presented a Prior Statement.

4.4 Relevant non-confidential proceedings

	09.13.2024 – Ibama presented a Prior Statement. 09.16.2024 – Itapebi and Neoenergia presented a statement, requesting the opening of a deadline for the presentation of a Prior Statement. 09.19.2024 - The Federal Public Defender's Office filed a petition, requesting its entry into the dispute as <i>custus vulnerabilis</i>, as well as the granting of the interlocutory relief requested by the MPF. 09.23.2024 – An Ordinary Act was issued, determining the subpoena of Itapebi and Neoenergia for the presentation of a Prior Statement. 09.27.2024 - FUNAI presented a statement, requesting its entry into the dispute as <i>amicus curiae</i> and the inclusion of the Caramuru/Paraguassu and Mata Medonha indigenous communities. 10.01.2024 - Itapebi and Neoenergia presented a Prior Statement. 10.14.2024 - The Federal Government filed a Challenge. 10.21.2024 - FUNAI presented a statement, informing that, after consulting its Specialized Federal Attorney's Office with FUNAI, it understands that (i) Interministerial Ordinances No. 419/2011 and 60/2015 are inapplicable, considering that the project was already in progress at the time of its edition, and (ii) that any technical irregularity observed in the environmental licensing of Itapebi HPP is the sole responsibility of Ibama. 10.21.2024 - The Federal Government filed a Challenge to the Public Civil Action filed by the Federal Public Prosecutor's Office. 11.19.2024 - Itapebi and Neoenergia presented their Challenge. 12.31.24- No change in the above progress.
g. Summary of the Decision on the Merits rendered	It does not apply, since there is no decision on the merits.
h. Stage of the proceeding	Initial Phase - Instruction
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible

4.4 Relevant non-confidential proceedings

j. Reason for which proceedings are considered relevant	Possible impact on the Operating License of HPP Itapebi, as well as the environmental licensing as a whole, considering that the MPF requires, among its requests, that the nullity of all environmental licenses and authorizations granted by Ibama in the environmental licensing process involving HPP Itapebi be decreed.
k. Analysis of the impact in case of unfavorable ruling	Inestimable

Proceeding No. 0000211-44.2014.4.01.3310	
a. Court	Vara Única de Eunápolis - Bahia
b. Level	Trial courts
c. Establishment date	01/30/2014
d. Parties to the proceedings	Association of Micro, Small, Medium Rural Producers and Residents of Rio UBU - APROBU X Itapebi Geração de Energia S.A. and IBAMA.
e. Amounts, assets or rights involved	This is a public civil action in which the Plaintiff aims to obtain compensation for moral and property environmental damages due to an alleged irregularity in the scope of the HPP's environmental licensing process. According to the Association, the Defendant would have presented an EIA/RIMA being silent about the analysis of impacts in the region of Belmonte/BA, in the hydrographic basin downstream of the Itapebi dam, an area that would have been allegedly affected by the project. Amount involved Inestimable.
f. Key facts	08.26.2014 – Challenge filed by Itapebi. 01.09.2015 - Opinion of the MPF attached, manifesting itself contrary to the plaintiff's claim to request the annulment of the Operating License, and favorably for the granting of the request for reversal of the burden of proof. 06.09.2015 - Itapebi's statement stating that it no longer had evidence to produce. Statement by the plaintiff informing of interest in producing documentary evidence. 11.24.2015 - Order of the Judge that designated a judicial technical inspection to be carried out on 02.23.2016. 02/23/2016 - A technical inspection was carried out in the region. 04/06/2016 – The Court appointed and summoned the Judicial Expert. 05/13/2016 - We present a technical assistant, as well as the questions to be considered in the expert report. 10/24/2016 - The MPF

4.4 Relevant non-confidential proceedings

	filed a petition presenting the questions to be considered in the expert report. 01/24/2017 - Published order summoning the expert to schedule the date of the expert report. 08/23/2017 - Decision published giving time to the parties regarding the limitation of the purpose of the expertise, as well as the proposal for expert fees. 06/26/2018 - Interlocutory Appeal against a decision that assigned to Itapebi the evidentiary burden to demonstrate that the enterprise does not cause the environmental damages pointed out in the action. 09/19/2018 - Interlocutory appeal denied. 10/03/2018 - Interlocutory Appeal against the decision of the rapporteur who rejected the request for interlocutory relief issued by the lower court, requesting the reconsideration of said decision or, otherwise, the submission of this appeal to judgment by the collegiate body. 11/22/2018 – Order issued maintaining the decision of the lower court. Expertise carried out on 08/28/2019. 12/31/2020 - The expert report is awaited, as well as a decision on an interlocutory appeal filed by Itapebi. 12/31/2021- The expert report is awaited for completion. 12/31/2022 - Awaiting completion of the expert phase. 12/31/2024 - Case files concluded for judgment.
g. Summary of the Decision on the Merits rendered	It does not apply, since there is no decision on the merits.
h. Stage of the proceeding	Awaiting delivery of the sentence.
i. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Public Civil Action involving environmental licensing.
k. Analysis of the impact in case of unfavorable ruling	Possible suspension of Environmental Licenses and payment of any Indemnities.

Proceeding 1000217-29.2018.4.01.3816	
a. Court	Federal and Civil Court of Teófilo Otoni-MG
b. Level	Trial courts
c. Establishment date	07/10/2018
d. Parties to the proceedings	Plaintiff: Associação Comunitária das Lavadeiras de Salto da Divisa

4.4 Relevant non-confidential proceedings

	Defendant: Itapebi Geração de Energia Elétrica S.A. and Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis - IBAMA.
e. Amounts, assets or rights involved	This is a Public Civil Action filed by Associação Comunitária das Lavadeiras de Salto da Divisa and 86 Lavadeiras, against Itapebi Geração de Energia Elétrica S.A. and Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis - IBAMA. The plaintiffs claim, in summary, that due to the construction of the ITAPEBI HPP and the dam on the Jequitinhonha River, there was a severe deterioration in water quality, which prevented the continuity of the activities carried out by them in the riverbed. They also maintain that over the years, the ITAPEBI HPP, as a way to mitigate the damage, promoted the construction of a laundry in the Barro Preto neighborhood, which did not meet the demand, since the project has a major flaw in its construction, not serving its intended purpose. Due to the facts narrated above, the plaintiffs request the conviction of the defendants: 1. the payment to each of the Plaintiff washerwomen of the amount of one minimum monthly wage for what they have ceased to earn since the filling of the reservoir of the Defendant's enterprise, since the year 2000, which must be corrected and monetarily updated from the date of the harmful event, month by month, plus legal interest and monetary correction; 2. the payment to each of the washerwomen, aged 60 years or more, a lifetime pension, corresponding to the monthly amount of 1 (one) minimum wage; and, to each of the Plaintiffs associated with the First Plaintiff, aged less than 60 (sixty) years, a temporary pension, corresponding to 01 (one) minimum wage, until they qualify for the exercise of another profession; 3. to pay the First Plaintiff indemnity in the amount corresponding to the unused laundry, in the amount of R\$ 80,000.00; 4. to repair the moral damages borne by the Plaintiffs, paying the minimum amount of R\$ 80,000.00 (eighty thousand reais) for each of them, corrected and monetarily restated.

4.4 Relevant non-confidential proceedings

	Amount involved R\$ 114 MM, in December 2024.
f. Key facts	On 06.06.2019, IBAMA filed a defense, claiming in summary that it was illegitimate to be a party to the lawsuit and that the claim for compensation was time-barred. On the part of Itapebi, also in challenge, it was alleged, in one of the defense points, the lis pendens or connection with ACP No. 0005632- 05.2007.4.01.3813, considering the similarity of requests. 12.31.2020 – We await the regular progress of the process and the assessment of our request for lis pendens. 12.31.2021- Judgment favorable to Itapebi's interests, and the Association appealed the sentence. 12.31.2022 - The judgment of the appeal is awaited. 12.31.2023 - Judgment rendered recognizing the passive illegitimacy of IBAMA to appear in the dispute and dismissing the case without resolution of merit as well as annulling the judgment rendered and declining jurisdiction to prosecute and judge the action to the Court of the State of Minas Gerais. 12.31.2024 - In view of the judgment rendered, a Special Appeal was filed. Currently awaiting the admission and judgment of the Appeal filed.
g. Summary of the Decision on the Merits rendered	Judgment favorable to the interests of ITAPEBI and after judgment of the appeal of the Association, a judgment was rendered recognizing the passive illegitimacy of IBAMA to appear in the dispute and dismissing the case without resolution of the merits as to it, as well as annulling the judgment rendered and declining jurisdiction to prosecute and judge the action to the Court of the State of Minas Gerais.
h. Stage of the proceeding	Awaiting judgment of the special appeal filed.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote
j. Reason for which proceedings are considered relevant	Public Civil Action involving indemnification in a relevant amount.
k. Analysis of the impact in case of unfavorable ruling	If ITAPEBI HPP is ordered to pay compensation for moral damages and to pay a life pension, the amounts considered above must be settled in compliance with the judgment

4.4 Relevant non-confidential proceedings

TAX LAWSUITS

Neoenergia Brasília

Proceeding 0039534-66.2016.8.07.0018	
a. Court	8th Civil Panel of the Court of Justice of the Federal District and Territories
b. Level	Appeals court
c. Establishment date	08.11.2016
d. Parties to the proceedings	Plaintiff: Thiago Ribeiro Da Silva Sovano Defendant: Neoenergia Distribuição Brasília S.A.; Federal District.
e. Amounts, assets or rights involved	Class action lawsuit aimed at granting a jurisdictional provision that obligates defendants to refrain from including the Tax on the Circulation of Goods and Services - ICMS levied on the Tariff for Distribution System Usage - TUSD and the Tariff for Transmission System Usage - TUST in invoices issued to consumers of electricity supply services. Updated contingency amount: 313,342,282.95, on 12/31/2023.
f. Key facts	11/08/2016 - Distributed lawsuit 11/28/2016 - Judgment without merit - dismissal of the lawsuit for rejection of initial petition 03/15/2017 – Appeal filed by the Plaintiff. 04/05/2018 – Judgment of the TJDFT determining the suspension of the process until the judgment of Special Appeal No. 163.020-RS (ICMS TUSD paradigm) by the STJ. 06/28/2024 – Subpoena on the judgment of the paradigm appeal by the STJ. 12/23/2024 – Judgment of the TJDFT to partially grant the plaintiff's appeal to rule out the payment of procedural costs. 12/31/2024 – A final and unappealable decision is awaited.
g. Summary of decisions on merits rendered	Judgment of extinction without resolution of the merits. Appellate decision that upheld the lower court decision due to the judgment of the paradigm appeal by the STJ.
h. Stage of the proceeding	The final and unappealable decision is awaited.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote
j. Reason for which proceedings are considered relevant	Relevant amount involved
k. Analysis of the impact in case of unfavorable ruling	The provided contingency totals R\$313,342,282.95, as of 12/31/2023.

Holding

Proceeding No. 17227-720.220/2021-34	
a. Court	Administrative Council of Tax Appeals
b. Level	Administrative Appeals Court
c. Establishment date	04/30/2021
d. Parties	Plaintiff: Federal Revenue Service Defendant: Neoenergia S.A.
e. Values, assets or rights involved	R\$ 491,026,857.61, on 12/31/2024.
f. Key facts	Notice of Infraction charging Withholding Income Tax (IRRF) that would be due, due to the alleged capital gain calculated in favor of a foreign partner in the corporate operation that resulted in the merger of NEOENERGIA ELEKTRO, which took place in August 2017. Oct/21 - Administrative decision of the lower court that maintained the assessment and

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	consequent collection of the tax credit. Nov/21 – Voluntary appeal filed with CARF. Dec/22 - Case pending judgment in the appeals court. Jan/23 - Attached legal opinion that corroborates Neoenergia's appeal reasons. Dec/23 – No new movements. Case pending judgment by CARF. Dec/24- No new movements. Case pending judgment by CARF.
g. Summary of decisions on merits rendered	10.04.2021 - Judgment of the DRJ: The members of the 8th Judging Panel agree, by unanimous vote, to dismiss the challenge, maintaining the required tax credit.
h. Stage of the proceeding	Case pending judgment by CARF.
i. Likelihood of loss	Possible
j. Reason for why proceedings are considered relevant	The amount of the contingency is more than R\$ 100 million.
k. Impact analysis in case of impact in case of loss	In case of loss, the Company will have to pay the tax plus legal charges (R\$ 491,026,857.61, on 12/31/2024).

TERMOPERNAMBUCO

Proceeding 5047714-66.2018.4.02.5101 (Appeals 5001652-08.2019.4.02.0000 and 5012713-55.2022.4.02.0000)	
a. Court	16th Federal Court of Rio de Janeiro Federal Regional Court of the Second Region (Interlocutory Appeal)
b. Level	Trial courts
c. Establishment date	12/17/2018
d. Parties to the proceedings	Plaintiff: Termopernambuco S.A. Defendants: Federal Government
e. Amounts, assets or rights involved	Action for annulment of the PAF (16682.720.965/2018-68 dismembered from PAF 16682.720.233/2010-11) to discuss IRPJ and CSLL debts from 2005 to 2008 due to goodwill amortization expenses in the years 2005 to 2008. Historical cause amount of R\$ 42,958,526.71, current contingency of R\$ 58,857,477.45 (amount updated until December 2023). Amount not yet provisioned, due to possible risk.
f. Key facts	12.17.2018 – Action for annulment of tax debt filed. 02.11.2019 - Decision partially granting the anticipation of the effects of the requested relief, in order to authorize the presentation of the performance bond for CND purposes. 03.20.2019 – Interlocutory Appeal No. 5001652-08.2019.4.02.0000 filed by the Federal Government attacking the decision that granted the interlocutory relief. 09/05/2022 – Interlocutory Appeal No. 5012713-55.2022.4.02.0000 filed by the Federal Government challenging a decision that granted the expert fees in R\$ 50,000.00. 10.21.2022 – Appellate decision published dismissing Interlocutory Appeal No. 5001652-08.2019.4.02.0000 05/09/2023: Termope and the Treasury presented a statement on the expert report. 12.31.24- No new relevant movements since 05/09/2023.
g. Summary of decisions on merits rendered	10.21.2022 – APPELLATE DECISION of Interlocutory Appeal No. 5001652-08.2019.4.02.0000: Unanimously, to know and dismiss the Interlocutory Appeal, under the terms of the report, votes and judgment notes that are an integral part of this judgment.
h. Stage of the proceeding	Instruction Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Proceedings considered relevant due to the contingency related to the claim.

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k. Analysis of the impact in case of unfavorable ruling	If the annulment action of Termopernambuco is dismissed, the company will have a financial loss in the amount of R\$ 63,299,389.11 (value updated until December 2024).

NEOENERGIA PERNAMBUCO

Proceeding 0817202-43.2019.4.05.8300	
a. Court	21st Federal Court Recife
b. Level	Judicial Appeals Court
c. Establishment date	09/09/2019
d. Parties to the proceedings	Plaintiff: NEOENERGIA PERNAMBUCO Defendant: FEDERAL GOVERNMENT
e. Values, assets or rights involved	Amount of the Notice of Infraction referring to an isolated fine R\$ 170,524,658.20
f. Key facts	This is an Annulment Action, with a request for early relief, filed in order to annul the collection embodied in the notice of infraction object of administrative proceeding No. 10480.723.383/2010- 76, referring to the collection of an isolated fine for the non-payment of the monthly estimates of IRPJ and CSLL, as a result of the disallowance of the deduction of the goodwill amortization expenses in the calendar years 2007 and 2008, in which the early relief was granted in order to suspend the enforceability of the tax credit without the presentation of guarantee insurance. After a decision granting the request for interlocutory relief, to suspend the requirement of the credit contained in Notice of Violation No. 10480.722660/2018-81, resulting from Proceeding No. 10480.723383/2010-76, Motions for Clarification were opposed to remedy a material error, considering that the object of the request was the suspension of the enforceability of Administrative Proceeding No. 10480.723383/2010-76. On 10/25/2019, a decision was issued that accepted the Company's Motion for Clarification to correct the material error and grant the request for interlocutory relief, to suspend the credit requirement contained in Notice of Infraction No. 10480.723383/2010-76. On 02/19/2020, a judgment was rendered that UPHeld the Company's request and dismissed the case with judgment on the merits, to cancel Administrative Proceeding No. 10480.723383/2010-76, the enforceability of the credit being suspended until the judgment becomes final and unappealable. In view of the judgment, new Motions for Clarification were filed by the Company and the Federal Government. On 03/31/2020, a judgment was rendered that rejected both Motions for Clarification. Subsequently, appeals were filed by both parties, and the company's appeal was limited to the increase of fees. On 02/22/2022, a judgment was rendered that unanimously DISMISSED the official remittance and appeals. In view of the judgment that maintained the cancellation of the tax credit object of Administrative Proceeding No. 10480.723383/2010-76, Special Appeals were filed by both parties, and the Distributor's appeal was limited to the increase of fees. Awaiting judgment of the special appeals filed by the parties (CELPE/fees) - Special Appeal No. 2086094.

4.4 Relevant non-confidential proceedings

	12.31.2024 - No new movements
g. Summary of decisions on merits rendered	The Distributor obtained favorable decisions of the trial court and upon appeal that determined the cancellation of the administrative proceeding no. 10480.723383/2010-76 regarding the collection of an isolated fine for the non-payment of the monthly estimates of IRPJ and CSLL, as a result of the disallowance of the deduction of goodwill amortization expenses in the calendar years 2007 and 2008.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved.
k. Analysis of the impact in case of unfavorable ruling	R\$ 170,524,658.2, on 12/31/2024.

Proceeding 0815771-42.2017.4.05.8300	
a. Court	21st Federal Court Recife
b. Level	Judicial Trial Court
c. Establishment date	08/25/2007
d. Parties to the proceedings	Plaintiff: NEOENERGIA PERNAMBUCO Defendant: Federal Government
e. Amounts, assets or rights involved	Amount of R\$ 389,991,811.18
f. Key facts	With the separation of PA no. 19647.010151/2007-83, PA no. 10480.727.200/2017-68 was established exclusively to allow the enforceability of the amounts related to the core of the premium, which had already become final in the administrative sphere. That said, NEOENERGIA PERNAMBUCO filed this Annulment Action, on 10/18/2017, aiming at the deconstitution of the assessment, with the presentation of guarantee insurance in the amount of R\$ 285,616,181.98 (an additional 20%) in order to allow the issuance of a Debt Clearance Certificate. In view of the presentation of Performance Bond, the Company's request for early protection was granted to authorize the issuance of a positive certificate, with the effect of denial of debts. On 09/28/2018, a decision was issued that determined the redistribution of this case, due to dependence on tax execution No. 0818203-34.2017.4.05.8300, to the 22nd Federal Court. On 01/20/2020, a decision was issued that suspended the progress of the case, for a period of 6 months, until the matter is considered by TRF-5 in the appeal filed in action 0804759-94.2018.4.05.8300. On 06/01/2022, a judgment was rendered upholding the request registered in the initial petition, in order to deconstitute the tax credits embodied in PAF no. 10480.727200/2017-68, resulting from PAF no. 19647.010151/2007-83. Therefore, the extinction of the tax execution registered under No. 0818203-34.2017.4.05.8300 was determined. In addition, the Treasury was ordered to pay fees set at R\$ 50,000.00. In view of the judgment, appeals were filed by both parties, and the Distributor's appeal was limited to the increase in fees. On 12/18/2022, an agreement was rendered that dismissed the Federal Government's appeal and partially granted the Company's appeal to increase the fees to R\$ 100,000.00.

4.4 Relevant non-confidential proceedings

	On 01/27/2023, the Company filed a motion for clarification in view of the judgment rendered. On 02/02/2023, the Federal Government filed a motion for clarification in view of the judgment rendered. In view of the judgment that maintained the cancellation of the tax credit object of Administrative Proceeding No. PAF no. 10480.727200/2017-68, Special and Extraordinary Appeals were filed by both parties, and the Distributor's appeal was limited to the increase of fees. A decision was issued that determined the suspension of NEOPE's appeals until the end of the discussion of Theme 1255, regarding the possibility of fixing the fees for equitable appreciation (article 85, paragraph 8, of the Code of Civil Procedure) when the values of the conviction, the cause or the economic benefit of the demand are exorbitant, by the STF, admitting the Special Appeal of PGFN, with the remittance of the case to the STJ. On 06/12/2024, a decision was rendered by the STJ not knowing the Special Appeal of PGFN. And, on 09/06/2024, the decision became final. 12.31.2024 - No new developments
g. Summary of decisions on merits rendered	The Distributor obtained favorable decisions of the trial court and upon appeal that determined the cancellation of administrative proceeding no. 10480.727200/2017-68, resulting from PAF no. 19647.010151/2007-83, related to the requirement of IRPJ and CSLL (2001 calendar years (calculation period from 08/01/01 to 12/31/01), due to the disallowance of goodwill amortization expense.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved.
k. Analysis of the impact in case of unfavorable ruling	R\$ 389,991,811.18 on 12/31/2024

Proceeding 2015.000002194146-77	
a. Court	State Tax Administrative Court
b. Level	Administrative
c. Establishment date	04/15/2015
d. Parties to the proceedings	Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or rights involved	Notice of Infraction due to the lack of payment of ICMS, in the period from April to December/2010, on electricity exempted from the tax, intended for low-income consumers, state government departments and agricultural producers. Initial value: R\$ 60,881,629.76
f. Key fact	We filed an objection, awaiting consideration of our defense since 05/15/2015. 12.31.2024 – Awaiting judgment of the challenge
g. Summary of decisions on merits rendered	No decision on the merits was rendered in the case.
h. Stage of the proceeding	Discovery phase

4.4 Relevant non-confidential proceedings

i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Matter discussed and the amount involved in the assessment.
k. Analysis of the impact in case of unfavorable ruling	R\$ 89,644,341.42, on 12/31/2024

Proceeding 0011884-28.2019.8.17.2001	
a. Court	1st State Tax Court of the Capital
b. Level	Judicial Trial Court
c. Establishment date	Drawn up on 02/12/2019. Acknowledgment of the Company on 08/19/2020
d. Parties to the proceedings	Creditor: State of Pernambuco Performed: Neoenergia Pernambuco
e. Amounts, assets or rights involved	Tax enforcement that discusses the credit object of Notice of Infraction No. 2016.000006590259-31 that was exhausted in the administrative sphere, where the tax demand was maintained, but the aggravation of the fine was excluded. Amount of the claim: R\$ 53,470,122.44
f. Key facts	A petition has been filed offering the guarantee (Guarantee Insurance No. 061902019881107750011535), requesting that the Writ of Attachment be signed in order to oppose the Objections to Tax Enforcement. The attachment term was drawn up and the Motion to Stay Execution 0023425-19.2023.8.17.2001 was filed. By order on 07/05/2023, the Stays were known and the suspension of the Execution was determined. Still no judgment on the merits. 12.31.2024 - No new movements
g. Summary of decisions on merits rendered	At the administrative level, a final decision on the merits was issued, which maintained the assessment, reducing the fine from 120% to 90%. The motion to stay the tax execution was filed on the grounds that the assets in question were not unrelated to the company's business (construction), but were directly linked to NEO PE's core business (supplying electricity). Still no decision on the merits.
h. Stage of the proceeding	Discovery Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Matter discussed and the amount involved in the assessment.
k. Analysis of the impact in case of unfavorable ruling	R\$ 106,940,799.52, on 12/31/2024

Proceeding 0815201-12.2024.4.05.8300	
a. Court	10th Federal Court
b. Level	Judicial Trial Court
c. Establishment date	09/04/2024
d. Parties to the proceedings	Plaintiff: NEOENERGIA PERNAMBUCO Defendant: Federal Government / National Treasury
e. Amounts, assets or rights involved	Action for annulment of a tax debt relating to administrative process No. 10480.730316/2016-01, which was drawn up for collection of

4.4 Relevant non-confidential proceedings

	Corporate Income Tax ("IRPJ"), Social Contribution on Net Income ("CSLL") and fines for the calendar years 2011 to 2013, based on the disallowance of deductions from goodwill amortization expenses.
f. Key facts	09.04.2024 – Action for annulment distributed. 09.27.2024 – Preliminary Decision suspending the enforceability of tax credits, preventing any registration with CADIN and SERASA, as well as the extrajudicial protest of debts. As of 12.31.2024, there were no new developments. Preliminary injunction fulfilled by the National Treasury.
g. Summary of decisions on merits rendered	There has not yet been a decision on the merits, only the interlocutory relief which allowed the suspension of the enforceability of credits and prevented the acts of constriction by the Public Treasury.
h. Stage of the proceeding	Discovery phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved.
k. Analysis of the impact in case of unfavorable ruling	R\$ 76,749,062.47 in December 2024

Proceeding 0804759-94.2018.4.05.8300	
a. Court	21st Federal Court Recife
b. Level	Judicial Appeals Court
c. Establishment date	04/17/2018
d. Parties to the proceedings	Plaintiff: NEOENERGIA PERNAMBUCO Defendant: National Treasury
e. Amounts, assets or rights involved	Total amount of the Notice of Infraction: R\$ 547,027,284.76 (April/2018)
f. Key facts	This is an annulment action requesting the annulment of the debt subject to administrative collection proceeding No. 10480.722660/2018-81, arising from administrative proceeding No. 10480.723383/2010-76, relating to the requirement for IRPJ and CSLL, due to the disallowance of goodwill amortization expenses, for the calendar years 2007 and 2008, resulting from the alleged infractions: (i) non-deductible goodwill amortization expense/calendar year 2007 and 2008; (ii) disallowance of a negative IRPJ and CSLL balance (calendar year 2007 and 2008); and (iii) collection of an isolated fine for non-payment of monthly IRPJ and CSLL estimates (calendar years 2007 and 2008). On 04/19/2018, an injunction was issued that granted the request for relief to determine the issuance of the positive Certificate, with the effect of denial of debts (provided that there are no obstacles other than those discussed in these records), without, however, suspending the enforceability of the tax credit or registration with CADIN. On 05/17/2018, a decision was rendered that reconsidered the decision validated on 04/19/2018, so that the Federal Government refrains from including the name of the plaintiff in the CADIN, until the final judgment of said annulment action or the termination of the aforementioned guarantee. On 05/06/2019, a judgment was rendered that UPHELD the Company's request to cancel the debt object of Proceeding No. 10480.722660/2018-81, arising from Proceeding No.

4.4 Relevant non-confidential proceedings

	10480.723383/2010-76, as well as fixed the loss of suit fees at R\$ 50,000. On 06/03/2019, an Appeal was filed by NEOENERGIA PERNAMBUCO only with regard to the need to increase the loss of suit fees set at R\$ 50,000.00. On 02/22/2022, a judgment was rendered that unanimously DISMISSED the official remittance and appeals. In view of the judgment that maintained the cancellation of the tax credit object of Administrative Proceeding No. 10480.722660/2018-81, Special Appeals were filed by both parties, and the Distributor's appeal was limited to the increase of fees. The special appeals filed by PGFN and NEOPE (fees) admitted and received at the STJ under REsp No. 2083418/PE. A monocratic decision was issued by Judge Herman Benjamin, who granted PGFN's Special Appeal, determining the return of the case to TRF5 for judgment of the Attorney General's motion for clarification, and judged NEOPE's Special Appeal to be momentarily impaired. Internal interlocutory appeal filed on behalf of NEOPE awaiting judgment. 12.31.2024 - No new movements
g. Summary of decisions on merits rendered	The Distributor obtained favorable decisions of the trial court and upon appeal that determined the cancellation of administrative proceeding no. 10480.722660/2018-81, resulting from Proceeding no. 10480.723383/2010-76, related to the requirement of IRPJ and CSLL (calendar years 2007 and 2008) due to the disallowance of goodwill amortization expense.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved.
k. Analysis of the impact in case of unfavorable ruling	R\$ 678,857,689.27, on 12/31/2024.

Proceeding 2019.000001897099-97	
a. Court	State Tax Administrative Court
b. Level	Administrative
c. Establishment date	04/05/2019
d. Parties to the proceedings	Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or rights involved	Notice of Violation due to the lack of payment of normal ICMS, in the period from 01/2014 to 12/2016, for alleged improper use of tax credits, related to the acquisitions of goods unrelated to the company's property, which although they have been acquired in the name and directly by the company, belong to the assigning power, the federal government, entered in the CIAP book and appropriated at the rate of 1/48 per month. The company has been launching, as an ICMS credit, the tax related to the acquisition of assets for the expansion, maintenance or repair of the electricity network, aiming at the distribution of energy when all the structure necessary for its supply belongs to the union, and not to the company. Initial value: R\$ 122,361,048.83

4.4 Relevant non-confidential proceedings

f. Key facts	We filed a challenge and have been awaiting consideration of our defense since May 31, 2019. 12.31.2024 – Awaiting judgment of the challenge.
g. Summary of decisions on merits rendered	No decision on the merits was rendered in the case.
h. Stage of the proceeding	Awaiting judgment of the Objection at the Administrative Lower Court.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Matter discussed and the amount involved in the assessment.
k. Analysis of the impact in case of unfavorable ruling	R\$ 143,996,499.71, on 12/31/2024.

Proceeding 0050191-81.2012.8.17.0001	
a. Court	2nd Panel
b. Level	Superior Court of Justice
c. Establishment date	07/30/2012
d. Parties to the proceedings	Plaintiff: NEOENERGIA PERNAMBUCO Defendant: Municipality of Recife
e. Amounts, assets or rights involved	R\$ 5,367,165.15
f. Key facts	01.30.2012 – Distributed to the First Public Finance Court. 08.31.2012 - Interlocutory relief granted. 09.10.2012 - Non-acceptance of Motion for Clarification filed by the company. 01.29.2013 – Challenge filed by the Municipality of Recife. 03.10.2014 - Judgment dismissing the claims and dismissing the case. 05.09.2014 - The company filed an appeal. 11.03.2014 - After the filing of counterarguments, the case was referred to the Court of Justice. 01.15.2015 - Distributed to the 3rd Chamber of Public Law. 10.25.2016 – The Appeal was dismissed. 05.29.2017 – Motion for Clarification filed by the company. 09.12.2017 - Judgment in which, by unanimous vote, it rejected the Motion for Clarification. 10.18.2017 – Special Appeal and Extraordinary Appeal filed. 05.04.2018 - The Municipality of Recife presented counterarguments to the Special and Extraordinary Appeals. 06.11.2018 - Interlocutory decision dismissing the Special and Extraordinary Appeal. 05.05.2019 - The company filed a Special Appeal with the STJ and an Extraordinary Appeal with the STF. 05.03.2019 - The Municipality of Recife presented counterarguments to the Extraordinary Appeal and Special Appeal. 05.08.2019 – Order determining the immediate transfer of the cases to the courts of destination. 09.05.2019 - Monocratic decision that heard the Interlocutory Appeal and did not hear the Special Appeal. 09.26.2019 – Internal Interlocutory Appeal in view of the decision that the Special Appeal was not heard. 06.27.2019 – Case files now before the President-Rapporteur of the STJ. 11.25.2019 – Application for admission of ABRADÉE as <i>amicus curiae</i>. 04.16.2020 - Subpoena from the Municipality to express its

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	opinion on ABRADÉE's request. 06.04.2020 - The Municipality argued for the rejection of the request for intervention made by ABRADÉE. 08.18.2020 – The Internal Interlocutory Appeal filed by the company was dismissed. 09.22.2020 - Records received at the Federal Supreme Court for judgment of the Appeal in Extraordinary Appeal. 11.24.2020 – Decision dismissing the Extraordinary Appeal with Interlocutory Appeal. 12.15.2020 – Filing of Internal Interlocutory Appeal by the Company. 12.16.2020 – subpoena of the Municipality for counterarguments. 03.30.2021 - The company requested that the appeal filed be affected by the Rite of General Repercussion. 05.03.2021 – Monocratic decision of Justice Edson Fachin, who dismissed the company's Internal Interlocutory Appeal. 06.09.2021 - Motion for Clarification filed by the company, and, on the same date, summons from the Municipality of Recife to present Counterarguments. 09.17.2021 – Appellate decision was published that granted the Company's motion for clarification, determining the return of the case to the Superior Court of Justice to judge the special appeal. On the same date, records were sent to the Superior Court of Justice. 10.01.2021 – Order issued by Rapporteur Justice Og Fernandes who, considering the Supreme Court's decision, ordered that the Public Prosecutor's Office be summoned to offer an opinion. 10.13.2021 – An opinion was presented by the Public Prosecutor's Office opining for the granting of the special appeal, considering that the judgment under appeal contradicted art. 121, II and art. 128 of the CTN. 11.22.2024 – The Company requested the attachment of the decision issued by the Federal Supreme Court at ARE no. 1.524.001/RN, which recognized the illegitimacy of the electric power concessionaire to appear as tax responsible for the payment of the contribution. 12.31.2024 - No new movements
g. Summary of decisions on merits rendered	Judgment - dismissed the requests, on the grounds that (i) the collection of the tax does not contravene the Federal Constitution or infra-constitutional legislation; (ii) the consideration due to the collection service ceased with the advent of Municipal Law No. 17.770/2012; (iii) in cases of tax liability by substitution, as in the cases of ICMS, there is no consideration for the charge that is given to the substitute; (iv) there is no defect in Municipal Law No. 17.770/2012 that gives rise to its declaration of unconstitutionality. Appellate Decision - The Third Chamber of Public Law dismissed the appeal filed by the company, on the grounds that there is no need to talk about the unconstitutionality of Municipal Law No. 17.770/2012, considering that the hypothesis of tax substitution dealt with is in full harmony with the precepts of the National Tax Code and the Federal Constitution. Examination of the admissibility of Special and Extraordinary Appeals - As for the Special Appeal, the Vice Presidency understood that the discussion bumps into Precedent 7 of the STJ, given the alleged need for probationary delay. As for the Extraordinary Appeal, the Vice Presidency understood that the discussion runs into Precedents 279, 280 and 636 of the STF. Appeal Decision in Special Appeal - The Special Appeal was not heard, as it understands that the character of the demand is eminently constitutional. Internal Interlocutory Appeal Appellate Decision in the STJ - the STJ dismissed the Internal Appeal, as it understands that the character of the demand is eminently constitutional.

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	Appeal Decision in Extraordinary Appeal - Decision that dismissed the Extraordinary Appeal, on the grounds that this matter is within the infra-constitutional scope, which makes the offense to the Federal Constitution oblique and reflective. Internal Appeal Appellate Decision in the STF - the STF dismissed the Internal Appeal, on the grounds that the character of the demand is eminently constitutional. Motion for Clarification - the Federal Supreme Court provided the Motion for Clarification opposed by the company, so that the records were sent to the Superior Court of Justice for retrial of the Special Appeal.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Not applicable
j. Reason for which proceedings are considered relevant	The case discusses the liability for the collection of CIP from Neoenergia Pernambuco by municipal law without being assured the consideration for its services, creating a burden on the provision of the public electricity supply service and, consequently, interfering with the economic and financial balance of the concession, which caused the collection of an alleged debt in the amount of R\$ 4,780,808.18 (updated to Dec/2022).
k. Analysis of the impact in case of unfavorable ruling	Amounts already converted into income in favor of the Municipality of Recife, due to the Provisional Compliance with Judgment.

Proceeding 2020.000004501813-93	
a. Court	State Tax Administrative Court
b. Level	Administrative
c. Establishment date	08/27/2020
d. Parties to the proceedings	Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or rights involved	Notice of Infraction drawn up by SEFAZ/PE against COMPANHIA ENERGTICA DE PERNAMBUCO for failing to collect from the state treasury the normal ICMS (code 005-1) in the amount of R\$ 26,929,891.39 (twenty-six million, nine hundred and twenty-nine thousand, eight hundred and ninety-one reais and thirty-nine cents) referring to the periods specified in the DCT tax credit statement (January 2017 to December 2019), as a consequence of the improper use of tax credits, entered in the CIAP book and appropriated at the rate of 1/48 (one forty-eight) per month, related to the acquisitions of assets unrelated to its activity and property, which, although they have been acquired in the name and directly by the defendant, belong to the granting authority, that is, the union; assets such as poles, crosses, hands-frames, straps, beams, columns and among other cement equipment, of fiber, sometimes metallic but of the same nature, and which, together or separately, are aggregated to the soil, being permanently and literally immobilized. Initial value: R\$ 68,590,954.98
f. Key facts	An objection was filed by the Company. Awaiting appreciation of the defense presented in the records. 12.31.2024 - No new movements

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g. Summary of decisions on merits rendered	No decision on the merits was rendered in the case.
h. Stage of the proceeding	Awaiting judgment of the Objection, in the Administrative Trial Court.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Matter discussed and the amount involved in the assessment.
k. Analysis of the impact in case of unfavorable ruling	R\$ 79,777,781.70, on 12/31/2024.

Proceeding 2020.000006603838-47	
a. Court	State Tax Administrative Court
b. Level	Administrative
c. Establishment date	12/14/2020
d. Parties to the proceedings	Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or rights involved	Notice of Infraction issued by SEFAZ/PE alleging failure to pay the normal ICMS (code 005-1) for the period from Jan/2017 to Dec/2019, as a result of the undue use of tax credits relating to the acquisition of goods not owned by the company, which although acquired in the name and directly by the defendant, belong to the granting authority, namely the union, entered in the CIAP book and appropriated at the rate of 1/48 (one forty-eighth) per month. ICMS tax credit for the purchase of goods for the expansion, maintenance or repair of the electricity grid, aimed at distributing energy when the entire structure necessary for its supply belongs to the federal government, and not to the company, as can be seen from the specific rules established by ANEEL, as well as the dictates set out in the concession contracts that regulate the concessionaire's activity. Initial value: R\$ 189,220,656.53
f. Key facts	An objection was filed by the Company. Awaiting appreciation of the defense presented in the records. 12.31.2024 - No new movements
g. Summary of decisions on merits rendered	Decision on the merits in the Administrative Trial Court that judged the dismissal of the assessment made by the tax authorities, that is, a decision favorable to the Distributor.
h. Stage of the proceeding	Awaiting judgment of the Ordinary Appeal filed by the State of PE, in the Administrative Appeal Court.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Matter discussed and the amount involved in the assessment.
k. Analysis of the impact in case of unfavorable ruling	R\$ 219,000,567.10, on 12/31/2024.

4.4 Relevant non-confidential proceedings

Proceeding 11274-720.201/2021-66	
a. Court	Brazilian Federal Revenue Service
b. Level	Administrative Appeals Court
c. Establishment date	03/25/2021
d. Parties to the proceedings	Plaintiff: National Treasury Defendant: NEOENERGIA PERNAMBUCO
e. Amounts, assets or rights involved	This is a notice of infraction drawn up for the collection of IRPJ and CSLL calculated by the Inspection between 2017 and 2019: (i) the allegedly undue deduction of goodwill amortization expenses, which resulted in the reduction of taxable income in the calendar years 2017 to 2019 and, consequently, in the allegedly undue offsetting of the tax loss and the negative calculation basis, as well as in the non-payment of IRPJ and monthly CSLL by estimate in the calendar years 2017 to 2019; and (ii) the allegedly undue deduction of reimbursement expenses incurred by the Company with the payment of compensation to Customers due to non-compliance with the electricity supply quality targets imposed by ANEEL, in the years 2017 to 2019. Initial value: R\$ 49,383,082.00 in March/2021
f. Key facts	On 09/15/2021, the Distributor was summoned about the judgment of the DRJ that dismissed the challenge presented. In view of the judgment of the DRJ, a voluntary appeal was filed by Neoenergia Pernambuco. A judgment was rendered that, by unanimous vote, dismissed the preliminaries; and on the merits: a) dismissed the voluntary appeal in relation to the allegations of incidence of interest on a fine, undue compensation of tax losses and application of art. 112 of the CTN; b) granted the voluntary appeal, to remove the disallowance of regulatory fines; by majority: a) maintained the goodwill amortization disallowance; by casting vote, maintained the requirement of the isolated fine and the addition of the premium in the CSLL calculation basis. 12.31.2024 - No new movements
g. Summary of decisions on merits rendered	The Distributor obtained an unfavorable decision to maintain the completeness of the collection. Judgment rendered by CARF that partially granted NEOPE's voluntary appeal to remove the disallowance of regulatory fines.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	The relevance stems from the questioning of the tax effects of privatization and due to the amounts involved.
k. Analysis of the impact in case of unfavorable ruling	R\$ 67,764,354.48, on 12/31/2024

Proceeding 0808396-77.2023.4.05.8300	
a. Court	7th Federal Court of Pernambuco

4.4 Relevant non-confidential proceedings

b. Level	Judicial Trial Court
c. Establishment date	04/18/2023
d. Parties to the proceedings	Plaintiff: NEOENERGIA PERNAMBUCO Defendant: National Treasury
e. Amounts, assets or rights involved	R\$ 54,374,942.03 on 12.31.2024
f. Key facts	This is an Annulment Action aiming at the full cancellation of the debt embodied in administrative proceeding no. 10480.724078/2016-97. PTA No. 10480.724078/2016-97 of JCP of Neoenergia Pernambuco is due to the separation of case No. 19647.010151/2007-83. Proceeding No. 19647.010151/2007-83 dealt with infraction notices issued to collect (i) goodwill; (ii) an isolated fine for non-payment of the monthly IRPJ and CSLL estimates and (iii) an isolated fine for non-withholding of IR on the distribution of interest on equity (JCP). The share of goodwill is currently being discussed in the Annulment Action No. 0815771-42.2017.4.05.8300. However, the discussion regarding the isolated fine and IRRF in the payment of JCP was separated for case no. 10480.724078/2016-97. The separation of the case 19647.010151/2007-83 occurred due to the judgment rendered on January 20, 2016, which upheld PGFN's Special Appeal. In summary, with regard to the fine and interest isolated for the lack of withholding and payment of the income tax by the Paying Source on JCP, CSRF understood that the judgment of the Voluntary Appeal suffered from a nullity defect since the 1st Judgment Section of CARF does not have jurisdiction to judge this matter, which is why it determined that the case records were separated, so that such matter was judged by the collegiate of the 2nd Section of CARF. Thus, on May 13, 2016, said debts were spun off to □ case no. 10480.724078/2016-97 for a new trial, and a judgment was rendered on 12.09.2017 that dismissed the Distributor's voluntary appeal, giving rise to the filing of a Special Appeal by the Company. On 12.15.2022, CSRF rendered a decision dismissing the Special Appeal filed by the Distributor. Due to the closure of PAF 10480.724078/2016-97, on April 18, 2023, the Company filed Annulment Action No. 0808396-77.2023.4.05.8300, aiming at the full cancellation of the debt embodied in administrative proceeding No. 10480.724078/2016-97. On 05.17.2023, the injunction that claimed the suspension of the enforceability of the tax credit was rejected. Therefore, the Company presented the guarantee insurance policy 024612023000207750051556, as an advance guarantee against the

4.4 Relevant non-confidential proceedings

	debt object of PAF 10480.724078/2016-97 (CDA No. 40 2 23 005234-94), so that it does not constitute an obstacle to the renewal of the Tax Compliance Certificate, as well as prevent its registration with CADIN. The court is awaiting receipt of the guarantee insurance policy. 12.02.2024 – Reply presented.
g. Summary of decisions on merits rendered	At the administrative level, the Distributor obtained an unfavorable decision to maintain the completeness of the collection of fine and isolated interest for the lack of withholding and collection of Income Tax by the Paying Source on JCP.
h. Stage of the proceeding	Judicial phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Amount involved
k. Impact analysis in case of loss of the proceeding	R\$ 54,374,942.03, on 12/31/2024.

Proceeding 0001386-34.2024.8.17.2990	
a. Court	2nd Public Treasury Court/PE
b. Level	Judicial Trial Court
c. Establishment date	01/29/2024
d. Parties to the proceedings	NEOENERGIA PERNAMBUCO and Municipality of Olinda
e. Amounts, assets or rights involved	R\$ 91,349,894.19 in December 2024.
f. Key facts	Precautionary Action filed by Neoenergia Pernambuco against the Municipality of Olinda, regarding TIP/CIP collection.
g. Summary of decisions on merits rendered	01/29/2024 the initial petition was filed by Neoenergia. 03/22/2024, injunction that received the guarantee presented and suspended the acts of constriction by the Government (SERASA, Protest, etc.), determining the issuance of a Tax Certificate. 04/17/2024, Neo PE filed an amendment to the Claim, filing an Action for the Annulment of Tax Debit of Notice of Violation No. 5.0040122-5 (Sequential no. 40.080/22-6). 12/31/2024, there were no new developments
h. Stage of the proceeding	In the discovery phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Amount involved
k. Analysis of the impact in case of unfavorable ruling	R\$ 91,349,894.19 in December 2024.

Proceeding 2023.000003587874-00	
l. Court	State Tax Administrative Court
m. Level	Administrative
n. Establishment date	06/05/2023

4.4 Relevant non-confidential proceedings

o. Parties to the proceedings	Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO
p. Amounts, assets or rights involved	Notice of Infraction drawn up by SEFAZ/PE alleging the non-payment of normal ICMS (code 005-1) for the period from Jan/2020 to Dec/2020, as a consequence of the improper use of tax credits, related to the acquisitions of assets unrelated to the company's property, which although they have been acquired in the name and directly by the defendant, belong to the granting authority, that is, the union, entered in the CIAP book and appropriated at the rate of 1/48 (one forty-eight) per month. ICMS tax credit for the purchase of goods for the expansion, maintenance or repair of the electricity grid, aimed at distributing energy when the entire structure necessary for its supply belongs to the federal government, and not to the company, as can be seen from the specific rules established by ANEEL, as well as the dictates set out in the concession contracts that regulate the concessionaire's activity. Initial value: R\$ 103,781,445.83.
q. Key facts	An Objection was filed by the Company, which is awaiting judgment under Administrative hearing. 12.31.2024 - No new movements
r. Summary of decisions on the merits rendered	No decision on the merits was rendered in the case.
s. Stage of proceedings	Awaiting judgment of the Objection, in the Administrative Trial Court.
t. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible
u. Reason why the proceeding is considered relevant	Matter discussed and the amount involved in the assessment.
v. Impact analysis in case of loss of the proceeding	R\$ 121,953,576.99, on 12/31/2024.

Proceeding 2024.000007483745-03	
w. Court	State Tax Administrative Court
x. Level	Administrative
y. Establishment date	08/29/2024
z. Parties to the proceedings	Plaintiff: Treasury Department of Pernambuco Defendant: NEOENERGIA PERNAMBUCO
aa. Amounts, assets or rights involved	Notice of Infraction issued by SEFAZ/PE alleging failure to pay the normal ICMS (code 005-1) for the period from January to December 2022, as a result of the mistaken extension of the scope of the ICMS exemption relating to the values of the Tariff for Use of the Distribution System (TUSD), due to full compensation of energy generated from distributed mini and micro-generation. Initial value: R\$ 101,463,874.19
bb. Key facts	Notice of Violation received on 08/2024. The Company filed an objection on 10/2024, and is awaiting a decision from the lower administrative court. 12.31.2024 - No new movements
cc. Summary of decisions on merits rendered	No decision on the merits was rendered in the case.

4.4 Relevant non-confidential proceedings

rendered	
dd. Stage of the proceeding	Awaiting judgment of the Objection, in the Administrative Trial Court.
ee. Likelihood of loss: (i) probable (ii) possible (iii) remote	Possible
ff. Reason why the proceeding is considered relevant	Matter discussed and the amount involved in the assessment.
gg. Impact analysis in case of loss of the proceeding	<u>R\$ 101,463,874.19, on 12/31/2024.</u>

Neoenergia Coelba

Proceeding 1063119-04.2024.4.01.3300	
a. Court	FEDERAL JUSTICE/BA
b. Level	Trial courts
c. Establishment Date	10.15.2024
d. Parties to the proceedings	Plaintiff: Neoenergia Coelba Defendant: Federal Government / National Treasury
e. Amounts, assets or rights involved	Tax Debt Annulment Action (PAF 10580- 728.178/2016-64). Collection of IRPJ and CSLL resulting from the allegedly undue deduction of goodwill amortization expenses in the calendar years 2011 and 2012. Updated contingency amount: R\$ 79,281,820.79 (December/24).
f. Key facts	On 10/15/2024, the Annulment Action was filed, accompanied by debt guarantee insurance, due to the end of the discussion at the administrative level of the Federal Revenue Service. The final decision of the agency removed the liability attributed to the Company's Officers and canceled the aggravated fine, maintaining the collection of IR/CS due to the disallowance of the amortization of goodwill. On 12/31/2024, there were no new developments.
g. Summary of decisions on merits rendered	There is no decision on the merits yet.
h. Stage of the proceeding	A challenge by the Federal Government is awaited.
i. Likelihood of Loss (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of amounts by Neoenergia Coelba.

4.4 Relevant non-confidential proceedings

Proceeding No.: 1000169-32.2019.4.01.3300	
a. Court	14th Federal Court of the Judicial Section of Bahia
b. Level	Judicial Trial Court
c. Establishment Date	01/08/2019
d. Parties to the proceedings	Plaintiff: Neoenergia Coelba Defendant: National Treasury
e. Amounts, goods or rights involved	This is an Annulment Action filed by Neoenergia Coelba to fully cancel the collection embodied in Administrative Proceeding No.18050.720514/2018-92 (dismemberment of PAF No. 10580.729192/2011-71), related to the alleged debt of IRPJ and CSLL resulting from the disallowance of goodwill amortization expenses for the period 2006 and 2010. Updated contingency amount: R\$ 495,393,949.64.
f. Key facts	On January 20, 2019, a decision was issued that rejected the request for provisional relief sought. After submitting a guarantee, a decision was issued granting the preliminary injunction requested to order the defendant not to create obstacles to the issuance of a Positive Debt Certificate with Negative Effects, as well as not to register with CADIN, protest executive titles and register with Serasa and/or any other type of constriction/coercion. The National Treasury filed a Statement of Dispute and a Reply. Neoenergia Coelba filed a Motion for Clarification in view of the order that failed to consider the company's request for expert accounting evidence in the records, and on 11/12/2020 an Interlocutory Appeal was filed with regards to this decision. In June/2021, after Neoenergia Coelba's request for reconsideration, the Motion for Clarification filed by the Company was provided in order to grant expert accounting evidence in case records. The Federal Government filed a Motion for Clarification aimed at reforming the decision. In August/2021, a new decision was published rejecting the performance of an accounting investigation under proceedings. On 09/27/2022, Neoenergia Coelba filed an Interlocutory Appeal of the decision. In September 20, 2022, COELBA submitted a request for an amendment to the complaint to discuss the debt related to the mandatory fine subject to administrative proceeding No. 10580.729192/2011-71. Given COELBA's request for an amendment to the complaint to include discussion on the mandatory fine (PAF 10580.729192/2011-71), the case was postponed for the production of evidence to determine PGFN's summons for a statement on the request.

4.4 Relevant non-confidential proceedings

	At the same time, judgment of the Interlocutory Appeal filed by NEOENERGIA COELBA is expected in view of the decision that rejected the performance of accounting expert evidence. PGFN petitioned in the records stating that the mandatory fine is already being collected at PAF 18050.720514/2018-92. A petition was filed by COELBA requesting the application of article 15 of Federal Law no. 14.689/23 and, consequently, the cancellation of the mandatory fine applied in PAF no. 18050.720514/2018-92. On September 30, 2024, PGFN recognized the merits of the request made by COELBA exclusively with regards to the exclusion of the fines subject to PAF No. 18050.720514/2018-92 (standard mandatory fines). COELBA then requested a summons from PGFN to provide proof the cancellation of said fines, and the rectification of collection so that it only includes amounts for principal and interest.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of amounts by Neoenergia Coelba.

Case 1000100-34.2018.4.01.3300	
a. Court	03 - FEDERAL COURT
b. Level	Trial courts
c. Establishment Date	01/09/2018
d. Parties to the proceedings	Plaintiff: Neoenergia Coelba Defendant: Federal Government
e. Amounts, assets or receivables involved	Annulment Action filed to suspend the enforceability of the tax credit embodied in administrative proceeding No. 10580.729581/2011-04a under preliminary injunction and to determine that the Federal Government does not practice any acts of constriction against NEOENERGIA COELBA tending to demand the amounts subject to such APs, such as the registration of the Plaintiff's name in CADIN, the filing of a tax enforcement, etc. Additionally, it aims to annul the tax assessment formalized under administrative proceeding No. 10580.729581/2011-04, regarding the collection of an

4.4 Relevant non-confidential proceedings

	isolated fine for the absence of withholding of IRPJ on the distribution of interest on shareholders' equity. Updated contingency amount: R\$ 131,522,853.39.
f. Key facts	On January 15, 2018, a decision was issued that granted the interlocutory relief sought to suspend the enforceability of the tax credit. On March 6, 2019, the National Treasury filed a Challenge, as well as filed Interlocutory Appeal No. 1006379-42.2018.4.01.0000 given the decision granting the interlocutory relief. On August 20, 2019, a Reply was filed. On August 23, 2018, an order was issued ordering that the parties be summoned to specify the evidence they intend to produce. On September 17, 2018, the National Treasury expressed an absence of interest in the production of evidence. On September 24, 2018, a petition was filed by Neoenergia Coelba to inform the absence of interest in the production of evidence, as it is exclusively a matter of law; as well as to present an opinion prepared by Ricardo Lobo Torres on the controversy in the case. On November 10, 2018, the records were sent to conclusion for judgment. A judgment was published that upheld Neoenergia Coelba's request to declare the nullity of the tax assessment formalized under administrative proceeding No. 10580.729581/2011-04, ruling that the Federal Government pay initial expenses and attorney's fees, arbitrated at 3%. On 10/01/2020, an appeal was filed by the National Treasury. Most recent development: 12/14/2021 - counterarguments to the Appeal from the National Treasury presented. We await the judgment of the Appeal of the National Treasury. 03/08/2022 - Records (on appeal) were remitted to the Court. No new developments as of 12/31/2024.
g. Summary of decisions on merits rendered	A judgment was published that upheld Neoenergia Coelba's request to declare the nullity of the tax assessment formalized under administrative proceeding No. 10580.729581/2011-04, ruling that the Federal Government pay initial expenses and attorney's fees, arbitrated at 3%.
h. Stage of the proceeding	Awaiting judgment of appeal presented by the National Treasury.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of the tax by Neoenergia Coelba.

4.4 Relevant non-confidential proceedings

Case No.: 8055246-26.2020.8.05.0001	
a. Court	13th Consumer Relations Court for the Judicial District of Salvador-BA
b. Level	Trial courts
c. Establishment Date	06/01/2020
d. Parties to the proceedings	Plaintiff: Public Prosecutor's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or receivables involved	This is a public civil action in which the Public Prosecutor's Office aims to discuss the alleged illegality in the transfer/ collection of ICMS in an untimely manner, in relation to amounts paid by Neoenergia Coelba as a notice of infraction drawn up against the Company for alleged concessions of benefits to reduce the tax base for the same tax. Updated contingency amount: R\$ 140,270.00.
f. Key facts	After filing of the action and granting of the preliminary injunction requested by the opposing party, NEOENERGIA COELBA filed a defense and interlocutory appeal. Subsequently, the adverse party offered a reply to the defense. Most recent development: 01/11/2022 - MPBA requests the continuation of the case. MPBA subsequently petitioned that the injunction remain in force and must be fulfilled. 01/11/2022 - The organ also requests continuation of the case. Records concluded for judgment. 08/12/2024 - Filing of certificate. No new developments as of 12/31/2024.
g. Summary of decisions on merits rendered	Proceedings awaiting ruling.
h. Stage of the proceeding	Proceedings awaiting ruling.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Absence of receipt of amounts paid by NEOENERGIA COELBA as ICMS resulting from the benefits granted.

Case No.: 10580-728.827/2016-27	
a. Court	Brazilian Federal Revenue Service
b. Level	Appeals court
c. Establishment Date	12/13/2016

4.4 Relevant non-confidential proceedings

d. Parties to the proceedings	Plaintiff: Federal Revenue Service of Brazil/National Treasury Defendant: Neoenergia Coelba
e. Amounts, assets or receivables involved	Notice of infraction drawn up for the collection of IRPJ and CSLL for the years 2011 and 2012 due to the deduction of expenses incurred by the Company from compensation paid to Customers for failure to comply with the individual and collective parameters of electricity supply imposed by ANEEL. Updated contingency amount: R\$ 65,218,728.00.
f. Key facts	A decision was rendered that upheld the Challenge from Neoenergia Coelba, fully exonerating the tax credits entered. We are currently awaiting judgment of the Mandatory Appeal.
g. Summary of decisions on merits rendered	A decision was rendered that upheld the Challenge from Neoenergia Coelba, fully exonerating the tax credits entered
h. Stage of the proceeding	Awaiting judgment of mandatory review from National Treasury.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of taxes by NEOENERGIA COELBA.

Case No.: 1006434-84.2018.4.01.3300	
a. Court	14th Federal Court of the Judicial Division of Bahia
b. Level	Judicial Appeal
c. Establishment Date	07/16/2018
d. Parties to the proceedings	Plaintiff: Neoenergia Coelba Defendant: National Treasury
e. Amounts, assets or receivables involved	Annulment Action filed by Neoenergia Coelba aiming at the deconstitution of the tax assessment subject to Administrative Proceeding no. 18050.720.202/2018-89 (dismemberment of PAF no. 10580.729192/2011-71), regarding the collection of an isolated fine applied for non-payment of IRPJ and CSLL estimates, allegedly due to the cancellation of the deduction of goodwill amortization expenses, for the calendar years 2007 to 2010. Updated contingency amount: R\$ 78,023,151.18

4.4 Relevant non-confidential proceedings

f. Key facts	On January 27, 2018, a decision was issued that granted the interlocutory relief sought to suspend the enforceability of the tax credit subject to administrative proceeding 18050.720202/2018-89 and to determine that the Federal Government refrain from practicing any acts of constriction aimed at demanding the amounts subject to said assessment. An Interlocutory Appeal was filed by the National Treasury in view of the decision, which was not known due to the supervenience of the judgment. On September 26, 2018, a decision was issued to adapt the previous decision to partially grant the provisional interlocutory relief so that the suspension of enforceability is only with regard to the amount of the isolated fine applied. On October 2, 2019, a judgment was rendered that upheld the request to determine cancellation of the tax credit embodied in tax administrative proceeding 18050.720202/2018-89 exclusively with regards to the amount of the isolated fine applied for non-payment of IRPJ and CSLL estimates. An Appeal was filed by PGFN on October 9, 2019. On December 12, 2019, a judgment was rendered that accepted the opposing motion for clarification filed by by the Distributor and rectified the judgment to remedy the respective material error. On November 16, 2023, COELBA filed a petition requesting the application of article 15 of Federal Law No. 14.689/23 and, consequently, the cancellation of the isolated fine under collection under administrative proceeding, together with the extinction of proceedings. Records were sent for preventive examination on January 10, 2024.
g. Summary of decisions on merits rendered	A judgment was rendered that upheld the request to determine cancellation of the tax credit embodied in tax administrative proceeding 18050.720202/2018-89 exclusively with regards to the amount of the isolated fine applied for non-payment of IRPJ and CSLL estimates.
h. Stage of the proceeding	Awaiting judgment of the PGFN Appeal.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Payment of amounts by COELBA.

Neoenergia Cosern

Case 10469-723.539/2019-13	
a. Court	Federal Revenue Office

4.4 Relevant non-confidential proceedings

b. Level	Administrative
c. Establishment Date	05/30/2019
d. Parties to the proceedings	Plaintiff: FEDERAL GOVERNMENT Defendant: COSERN
e. Amounts, assets or receivables involved	104,122,868.45 (one hundred and four million one hundred and twenty-two thousand eight hundred and sixty-eight reals and forty-five centavos) Notice of infraction originating from tax procedure no. 10469-723.539/2019-13, in order to determine statements regarding IRPJ and CSLL between 01/01/2016 and 12/31/2017.
f. Key facts	07.02.2019 – Cosern received the notice of infraction and filed an objection. 11/13/2019 - A judgment was rendered dismissing the challenge, in order to fully maintain IRPJ and CSLL entries, as well as the fine and respective default interest. 18/06/2020 - The Company filed a voluntary appeal. 11/29/2024 – A judgment was rendered dismissing the voluntary appeal.
g. Summary of decisions on merits rendered	Decision judging the notice of infraction to be subsisting. Appellate decision dismissing the Company's Voluntary Appeal.
h. Stage of the proceeding	Appeal. Judgment dismissing Voluntary Appeal
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Amount involved.
k. Analysis of the impact in case of unfavorable ruling	Tax payments (goodwill and regulatory fine)

Case 0806955-91.2019.4.05.8400	
a. Court	6th Federal Court of Rio Grande do Norte
b. Level	Judicial
c. Establishment Date	05/30/2019

4.4 Relevant non-confidential proceedings

d. Parties to the proceedings	Plaintiff: National Treasury Plaintiff: Neoenergia Cosern Defendant: Federal Government (National Treasury). Defendant: COSERN: National Treasury Defendant: COSERN
e. Amounts, assets or receivables involved	R\$ 60,836,916.46 (sixty million eight hundred and thirty-six thousand, nine hundred and sixteen reals and forty-six centavos).
f. Key facts	07/04/2019 – Annulment action filed 2504.07.2019 – Annulment action filed. 07.25.2019 - Ruling handed down granting the preliminary injunction, to determine that the National Treasury receive the guarantee insurance offered. 08.26.2019 - Challenge filed by National Treasury. 03.26.2021 – A judgment was rendered that confirmed the injunction and upheld the annulment action. 06/09/2021 - Judgment issued that rejected the motion for clarification filed by the Federal Government 07/27/2021 - The Federal Government filed an Appeal 08/27/2021 – COSERN filed Counterarguments to the Appeal 12/19/2022 – A judgment was rendered that partially granted the appeal exclusively to set attorney's fees at R\$ 50,000.00. 06/19/2023 – The Company filed a special appeal. 07/18/2023 – The Federal Government filed a special appeal. 09/18/2023 – A decision was issued that suspended proceedings due to Agenda Item 1.255/STF. 12.31.2024 - no new developments.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	Ruling. Upheld. Nullity of PAFs nº 10469.722932/2019-81 and 10469.726115/2019-01 recognized. Favorable judgment on the merits. After the filing of a special appeal by the Company and the Federal Government, proceedings was suspended due to Agenda Item 1.255 at the Federal Supreme Court
h. Stage of the proceeding	Appeal. Awaiting judgment of Special Appeal from the Federal Government and the Company. Currently, the process is suspended due to Matter 1.255 at the STF regarding the possibility of setting fees for equitable appraisal.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Amount involved.
k. Impact analysis in case of loss of the proceeding	Tax payment

Case 0800631-17.2021.4.05.8400

a. Court	6th Federal Court of Rio Grande do Norte
b. Level	Judicial
c. Establishment Date	02/03/2021
d. Parties to the proceedings	Plaintiff: National Treasury Defendant: COSERN
e. Amounts, assets or receivables involved	R\$ 78,094,494.37 (seventy-eight million ninety-four thousand, four hundred and ninety-four reals and thirty-seven centavos). IRPJ/CSLL GOODWILL - Tax enforcement arising from the Notice of Infraction under tax procedure no. 04.0.01.00-2016- 00015-9, initiated on 05/30/2016, in order to determine statements regarding IRPJ and CSLL from 01/01/2012 to 12/31/2013. The Federal Revenue Service understood that there was an undue accounting entry made for a non-deductible expense (goodwill and regulatory fine)

4.4 Relevant non-confidential proceedings

	for calculating taxable income and CSLL and IRPJ calculation base.
f. Key facts	Tax enforcement 0800631-17.2021.4.05.8400: 02/03/2021: Tax enforcement was filed. 07/26/2021 – A decision was issued that suspended tax enforcement up until a final and unappealable decision made on on tax enforcement motion 0801333-60.2021.4.05.8400. Motions to stay tax enforcement 0801333-60.2021.4.05.8400: 03/05/2021 – The Company filed a motion to stay for tax enforcement. 07/26/2021 - Decision was issued that attributed suspensive effect to the motions to stay enforcement. 08/29/2021 – A judgment was rendered that upheld motions to stay tax enforcement. 01/19/2022 – The Federal Government filed an appeal. 03/02/2022 – The Company filed counterarguments to the appeal. 05/20/2022 – A judgment was rendered that dismissed the appeal. 10/13/2022 – The Federal Government filed a special and extraordinary appeal. 11/17/2022 – The Company presented counterarguments to the special and extraordinary appeals. 01/16/2023 – A decision was issued that (i) admitted part of the special appeal regarding the omission of the judgment and denied proceedings in relation to the attorney's fees (Topic 1.076/STJ); and (ii) proceedings regarding the allegation of violation of the right to be heard denied and remaining arguments dismissed. 03/16/2023 – The Federal Government filed an interlocutory appeal under extraordinary and special appeal, as well as an interlocutory appeal under extraordinary appeal. 04/24/2023 – The Company presented counterarguments to the Federal Government's appeals. 07/25/2023 – A judgment was rendered that dismissed the interlocutory appeal under special appeal and granted the internal interlocutory appeal under extraordinary appeal.

4.4 Relevant non-confidential proceedings

	11/04/2023 – A decision was issued that suspended proceedings due to matter 1.255 at the STF, which discusses the possibility of setting fees for equitable appraisal 12/31/2024 – no new developments.
g. Summary of decisions on merits rendered	N/A
h. Stage of the proceeding	Proceedings awaiting judgment of the extraordinary appeal filed by the Federal Government. Proceedings suspended due to Agenda Item 1.255 at the STF.
i. Likelihood of loss of suit(probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Amount involved.
k. Impact analysis in case of loss of the proceeding	Tax payments (goodwill and regulatory fine)

Neoenergia Elektro

Proceedings 35.957.803-9; 35 957.811-0; 35.957.779-2; 35.957.806-3; 35.957.801-2 and 5008662- 60.2020.4.03.6105	
a. Court	Federal Revenue Service of Brazil / Federal Justice
b. Level	Administrative / Judicial
c. Establishment Date	12/29/2006
d. Parties to the proceedings	Plaintiff: National Social Security Institute – INSS Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 101,872,344.87 (December 2024)
f. Key facts	The Company received 36 notices of infraction, drawn up on December 29, 2006 by the National Institute of Social Security (INSS), requiring social security contributions from periods between June 1998 and June 2006 on various labor funds, in particular shares in the profits and results of Elektro Redes. The company is also required to pay fines for non-compliance with ancillary obligations related to social security contributions. On June 12, 2008, the Federal Supreme Court approved Binding Precedent No. 8, which provides for the following: "The sole paragraph of article 5

4.4 Relevant non-confidential proceedings

	of Decree-Law no. 1.569/1977 and articles 45 and 46 of Federal Law no. 8.212/1991, which refer to prescription and decay of tax credit, are unconstitutional". In view of this, several assessments were canceled, in whole or in part. In some cases, there was also a reduction in fines due to the application of benign retroactivity (art. 106 of the National Tax Code), reducing required fine amounts. There are currently 6 infraction notices in progress, as informed in the "Case No." field above.
g. Summary of decisions made on merit	Current status: NFLD No. 35.957.803-9: Elektro filed a Voluntary Appeal on 06/30/2008. Ruling handed down on 03/18/2024, and the Panel dismissed the Voluntary Appeal. After receiving a summons, Elektro filed a Motion for Clarification, which was not admitted. The company is currently being summoned to file a Special Appeal. NFLD No. 35.957.811-0: Elektro filed a Voluntary Appeal on 08/25/2008. On 03/06/2024, a ruling was handed down, and the Panel recognized the decadence in relation to jurisdiction 01/1999 to 11/2000 and, based on the merits of the case, partially granted the Appeal to: (i) apply the reflections of exemptions carried out in the corresponding main obligations (NFLD No. 35.957.779-2 and NFLD No. 35.957.780-6), except in relation to decadence; and (ii) determine the application of benign retroactivity. After receiving a summons, Elektro filed a Motion for Clarification, which was not admitted. Currently awaiting deadline for appeal to provide payment of the remaining balance according to the company's interest. NFLD No. 35.957.779-2: Elektro filed a Voluntary Appeal on 06/30/2008. On 03/18/2024, a ruling was handed down, and the Panel partially granted the Voluntary Appeal to recognize decay in relation to jurisdiction 01/1999 to 11/2001, and to remove the taxation levied on the amounts paid as transportation vouchers and work cooperatives. After receiving a summons, Elektro filed a Motion for Clarification, which was not admitted. The company is currently being summoned to file a Special Appeal.

4.4 Relevant non-confidential proceedings

	NFLD No. 35.957.806-3: Elektro filed a Voluntary Appeal on 06/30/2008. Ruling handed down on 03/18/2024, and the Panel dismissed the Voluntary Appeal. After receiving a summons, Elektro filed a Motion for Clarification, which was not admitted. After the summons, Elektro provided payment of the debt, and on 01/17/2024 the case was filed at the court of origin. NFLD No. 35.957.801-2: Elektro filed a Voluntary Appeal on 01/05/2018. On 03/18/2024, the judgment occurred and the Panel partially granted the Voluntary Appeal to exclude the following amounts from the calculation base for contributions referring to: (i) NF No. 214 in the amount of R\$ 8,190.00; (ii) Contract No. 4600000374, of ELUCID SOLUTIONS S/A, in the amount of R\$ 1,080,000.00; and (iii) the companies VALTER LUIZ Macial ITAPORANGA – ME (2281) and REINALDO SILVA DOS SANTOS (2874) under SIMPLES, in the amount of R\$ 585,818.79. After receiving a summons, Elektro filed a Motion for Clarification, which was not admitted. The company is currently being summoned to file a Special Appeal. Tax Enforcement No. 5008662-60.2020.4.03.6105: On 09/28/2023, a decision was issued determining the suspension of the case up until final judgment of the Motions to Stay Tax Enforcement. Motions to Stay Tax Enforcement No. 5010841-64.2020.4.03.6105: On 10/13/2021, Elektro filed an appeal and counterarguments to the Federal Government's appeal. On 02/08/2023, Elektro filed a petition requesting the inclusion of a favorable precedent in court records. On 03/24/2023, records were suspended until judgment of Agenda Item 1.079 at the STJ.
h. Stage of the proceeding	Awaiting judgment in several administrative and judicial instances.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	NFLD No. 35.957.811-0: Probable; NFLD No. 35.957.806-3: N/A; Remaining proceedings: Possible
j. Reason why considered relevant proceedings are	These cases due are relevant to the potential of disbursement of the respective updated amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to the payment of the adjusted amount for infraction notices.

Case 3.125.616-8	
a. Court	Secretary of Finance of the State of São Paulo
b. Level	Administrative
c. Establishment Date	07/05/2010

4.4 Relevant non-confidential proceedings

d. Parties to the proceedings	Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 72,706,541.41 (December 2024)
f. Key facts	This is a Notice of Infraction and Imposition of a Fine, resulting from the crediting of ICMS on permanent assets, as well as due to ancillary obligations: CIAP and SINTEGRA. 2005 to 2008.
g. Summary of decisions on merits rendered	On 07/05/2010, the AIIM was drawn up. On 08/04/2010, the objection was filed, which is pending consideration. On 10/02/2010, proceedings were suspended for the production of evidence. On 03/11/11, a decision was issued that upheld the assessment. On 04/12/2011, an ordinary appeal was filed. On 12/21/2011, the ordinary appeal was partially granted. On 04/13/2012, the company filed a special appeal and counterarguments to the Treasury's appeal. On 09/11/2014, the judgment that upheld the Special Appeal and annulled the previous decision was published. As part of a judgment rendered on 06/25/2015 the Notice of Infraction was maintained with regards to item 6, and the Ordinary Appeal and Rectification of Judgment were opposed. On 08/10/2015, a decision was published dismissing the request for rectification of the judgment. On 12/21/2015, a decision was published maintaining the entry and Elektro summoned to file an appeal. On 03/07/2016, the Rectification of Judgment was admitted. On 03/07/2016, the Special Appeal was suspended. On 05/10/2017, a decision was published partially acknowledging the Request for Rectification of Judgment. On 07/12/2017, the Special Appeal was admitted. On 01/06/2020, proceedings were returned for new filing. On 05/26/2023, the Special Appeal was brought before the Judge-Rapporteur Valério Pimenta de Moraes. On 11/23/2023, the Special Appeal was included in the trial agenda for 11/30/2023. The case was removed from the agenda and was not ruled upon. Awaiting additional inclusion on the agenda.
h. Stage of the proceeding	Awaiting judgment in the São Paulo Tax Court.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated

Case 4.084.068-2	
a. Court	Secretary of Finance of the State of São Paulo
b. Level	Administrative

4.4 Relevant non-confidential proceedings

c. Establishment Date	12/26/2016
d. Parties to the proceedings	Plaintiff: Secretary of Finance of the State of São Paulo Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 339,435,209.72 (December 2024)
f. Key facts	This is a Notice of Infraction and Imposition of a Fine, resulting from the crediting of ICMS on permanent assets, as well as due to ancillary obligations: CIAP from January 2011 to November 2015.
g. Summary of decisions on merits rendered	The AIIM was drawn up on 12/26/2016. On 02/02/2017, an objection was filed, which was dismissed on 03/21/2017. Ordinary appeal filed by Elektro. On 05/28/2018, a decision was published annulling the decision rendered in the lower court and determining that a new trial be held. On 03/09/2020, a decision was published that maintained the Notice of Infraction and the Imposition of a Fine. On 04/07/2020, Elektro filed an Ordinary Appeal. On 04/06/2021, an appellate decision was published that determined the case be returned to the lower court. On 08/27/2021, a decision was published that maintained the collection of the infraction notice. On 09/24/2021, Elektro filed an Ordinary Appeal. Awaiting judgment. On 09/25/2023, a decision was published that partially granted Elektro's Voluntary Appeal. On 12/21/2023, Elektro's Special Appeal was filed. On 05/21/2024, a decision was rendered not recognizing the request for rectification of the judgment. On 12/03/2024, the Public Treasury was summoned to submit counterarguments to the taxpayer's Special Appeal within 60 (sixty) days.
h. Stage of the proceeding	Awaiting judgment in the São Paulo Tax Court.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to the payment of the adjusted amount for infraction notices.

Case 16561-720.143/2019-34	
a. Court	Brazilian Federal Revenue Service
b. Level	Administrative

4.4 Relevant non-confidential proceedings

c. Establishment Date	12/26/2019
d. Parties to the proceedings	Plaintiff: Brazilian Federal Revenue Service Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 251,212,582.97 (December 2023)
f. Key facts	Notice of infraction drawn up against Elektro Redes S.A. ("Elektro") requiring the payment of Corporate Income Tax ("IRPJ") and Social Security Contribution on Net Income ("CSLL") on expenses incurred with the tax amortization of goodwill generated in the acquisition (direct and indirect – through EPC Empresa Paranaense Comercializadora Ltda. – "EPC") of Elektro's shares by Iberdrola Energia do Brasil Ltda. ("Iberdrola Energia") based on the expected future profitability of the investment between 2014 and 2015. The Federal Revenue Service, when drafting the notice of violation, also drafted agreements joint and several liability and criminal repercussions against Marcio Fernandes, Mario Ruiz and Eduardo Capelastegui.
g. Summary of decisions on merits rendered	Elektro filed its challenge on 01/25/2020 and, on 07/01/2020, the notice of infraction was kept in trial at first instance, but excluded the joint and several liability of the former administrators. On 08/04/2020, Elektro filed a Voluntary Appeal, which is awaiting judgment together with the mandatory Appeal.
h. Stage of the proceeding	Awaiting judgment at the administrative level.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated

Case 17459.720056/2021-31	
a. Court	Brazilian Federal Revenue Service
b. Level	Administrative
c. Establishment Date	12/08/2021
d. Parties to the proceedings	Plaintiff: Brazilian Federal Revenue Service Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 182,696,804.73 (December 2024)
f. Key facts	Notice of infraction drawn up against Elektro Redes S.A. ("Elektro") requiring the payment of Corporate Income Tax ("IRPJ") and Social Security Contribution on Net Income ("CSLL") for the calendar year 2016, more a 150% fine, an isolated fine of 50% and default interest calculated based

4.4 Relevant non-confidential proceedings

	on the SELIC rate ("Notice of Infraction"). Collection arises from the disallowance of the tax deduction of goodwill paid by Iberdrola Energia do Brasil Ltda. ("Iberdrola Brasil") in the acquisition of direct and indirect control of Elektro in April 2011.
g. Summary of decisions on merits rendered	Elektro was notified on 12/21/2021. Elektro filed its challenge on 01/19/2022, which is pending judgment in the trial courts. On 08/13/2023, an unfavorable Judgment was rendered by the DRJ. On 10/24/2023, Elektro filed a voluntary appeal. On 05/13/2024, Elektro's Voluntary Appeal to disqualify the mandatory fine was partially granted. The Treasury filed a Special Appeal that was not admitted and, at the moment, an Interlocutory Appeal is awaiting analysis under a Special Treasury Appeal.
h. Stage of the proceeding	Awaiting judgment at the administrative level.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective updated amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to the payment of the adjusted amount for infraction notices.

Case 17459-720012/2022-92	
a. Court	Brazilian Federal Revenue Service
b. Level	Administrative
c. Establishment Date	10/02/2022
d. Parties to the proceedings	Plaintiff: Brazilian Internal Revenue Service Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 201,629,094.68 (December 2024)
f. Key facts	Notice of infraction drawn up against Elektro Redes ("Elektro") by the Federal Revenue Service of Brazil aiming at the collection of IRPJ and CSLL for the calendar year 2017 in the total amount of R\$ 162,761,619.86, for alleged undue deduction of the expense incurred with amortization of goodwill based on expected future profitability, in the calendar year 2017 due to privatization of Company in 1998 and subsequent acquisition of the Company by Iberdrola in 2011.
g. Summary of decisions on merits rendered	On 10/02/2022, Elektro was notified. Elektro filed its challenge, which is pending trial at the trial court level. On 06/28/2023, a decision of the DRJ was rendered that was unfavorable to Elektro. On 09/10/2023, Voluntary Appeal Presented by Elektro. On 10/10/2024, ruling on Elektro's Voluntary

4.4 Relevant non-confidential proceedings

	Appeal was interrupted by a request for review. On 11/21/2024, Elektro's Voluntary Appeal was granted. Currently awaiting presentation of Treasury Department's appeal.
h. Stage of the proceeding	Awaiting judgment at the administrative level.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to the payment of the adjusted amount for infraction notices.

Case 17459-720.018/2023-41	
a. Court	Brazilian Federal Revenue Service
b. Level	Administrative
c. Establishment Date	07/10/2023
d. Parties to the proceedings	Plaintiff: Brazilian Internal Revenue Service Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 205,856,761.17 (December 2024)
f. Key facts	Notice of infraction requiring that IRPJ and CSLL amounts related to the calendar year of 2018 be paid, more a qualified mandatory fine of 150% and isolated fine of 50% due to the alleged insufficiency in the payment of monthly estimates, in addition to default interest ("Notice of Infraction"). Collection arises from the disallowance of two instances of goodwill, subject to the RIR/99 and Federal Law n° 9.532/97 (Terraço and Iberdrola goodwill)
g. Summary of decisions on merits rendered	Elektro was notified on 07/10/2023. Elektro filed its challenge. On 04/25/2024, a decision partially favorable to Elektro was rendered in order to reduce the qualified fine from 150% to 100%. On 06/05/2024, Elektro's Voluntary Appeal was filed, and a Mandatory Appeal was also filed in relation to the exempted portion of the entry. Awaiting judgment of appeals presented at CARF.
h. Stage of the proceeding	Awaiting judgment at the administrative level.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to the payment of the adjusted amount for infraction notices.

4.4 Relevant non-confidential proceedings

Case 4.146.972-0	
a. Court	Secretary of Finance of the State of São Paulo
b. Level	Administrative
c. Establishment Date	12/21/2021
d. Parties to the proceedings	Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 66,679,801.04 (December 2024)
f. Key facts	Notice of infraction drawn up against Elektro Redes S.A. by the São Paulo State Treasury Department demanding that payment of ICMS stemming from the disallowance of credits related to acquisitions for fixed assets during the period between January 2016 and December 2020 be paid.
g. Summary of decisions on merits rendered	On 12/21/2021, Elektro was summoned. Elektro presented its defense in the case on 01/19/2022. On 03/29/2022, the notice of infraction was kept in trial at first instance. On 05/03/2022, Elektro filed an Ordinary Appeal, the judgment of which was suspended for the production of evidence on 09/16/2024, for a better evaluation of the technical reports presented by Elektro.
h. Stage of the proceeding	Awaiting judgment of Elektro's Voluntary Appeal, at the administrative level.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to the payment of the adjusted amount for infraction notices.

Case 4.134.750-0	
a. Court	Secretary of Finance of the State of São Paulo
b. Level	Administrative
c. Establishment Date	09/18/2020
d. Parties to the proceedings	Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 66,975,593.42 (December 2024)
f. Key facts	This is a Notice of Infraction drawn up for the requirement of amounts related to ICMS credits arising from the acquisition of assets intended for fixed assets in the period from January 2011 to November 2015.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	Elektro filed an objection on 10/21/2020. On 11/24/2020, the objection was filed for judgment DTJ-2 – Campinas Trial Unit. On 12/29/2020, a decision rejecting the objection presented by Elektro was published, as well as determining that amounts corresponding to the Fines and Tax be recalculated so that the interest applied complies with the limit established by the Judiciary, pursuant to Writ of Mandamus No. 0015741-67.2013.8.26.0053. On 01/27/2021, Elektro filed an ordinary appeal. On 03/01/2021, a decision was published that granted the processing of Elektro's ordinary appeal and summoned the Treasury to present counterarguments to the appeal. On 07/01/2021, the judgment was published that determined the return of proceedings to the trials to complement the judgment. On 10/07/2021, a decision was published suspending judgment for the production of evidence at the competent AFR. On 04/25/2022, after a new trial, the notice of infraction was partially annulled. On 08/11/2022, Elektro filed an Ordinary Appeal, which is awaiting judgment. On 02/17/2023, a ruling was published suspending judgment for the production of evidence. On 08/21/2023, a subpoena was published for the parties to express their opinion on the production of evidence. On 09/20/2023, Elektro filed a statement on the opinion. On 09/22/2023, the proceeding was returned for a new distribution. On 09/05/2024, a judgment was published recognizing and dismissing the Ordinary Appeal. A Request for Rectification of Judgment was filed on 10/07/2024. On 10/24/2024, a Special Appeal was filed by the Public Treasury. On 11/26/2024, counterarguments were filed to the Special Appeal for the Public Treasury. The Taxpayer's Special Appeal was filed on 11/28/2024.
h. Stage of the proceeding	Awaiting judgment at the administrative level.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to the payment of the adjusted amount for infraction notices.

Case 1515222-53.2018.8.26.0114	
a. Court	State Justice
b. Level	Judicial
c. Establishment Date	10/29/2018

4.4 Relevant non-confidential proceedings

d. Parties to the proceedings	Plaintiff: Treasury of the State of São Paulo Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 55,177,185.94 (December 2024)
f. Key facts	Proceedings refer to collection for Notice of Infraction No. 4.070.366-6 for alleged undue drawing up of reversals of ICMS debts for the client due to billing adjustments as part of subsequent accounting at the CCEE requiring cancellation and replacement of the invoice initially issued.
g. Summary of decisions on merits rendered	After an unfavorable judgment at the administrative level, on 11/09/2018, Elektro filed a lawsuit for the advance guarantee of the outstanding debt. On 04/17/2019, there was a decision in favor of guaranteeing the court. On 05/27/2019, motions to stay execution were filed. On 06.19.2024, a decision was issued determining that, after ruling on the Motion to Stay Enforcement, the parties will have 30 days to request measures aimed at continuing proceedings. If there is no manifestation from the parties, proceedings will remain underway for one year without additional notification, then the statute of limitations will enter into effect, as decided by the Superior Appeal Court under Spec. Appeal 1.340.553/RS.
h. Stage of the proceeding	Awaiting judgment in the judicial sphere.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to payment of the adjusted infraction notice amount.

Case 4.069.982-1	
a. Court	Secretary of Finance of the State of São Paulo
b. Level	Judicial
c. Establishment Date	12/15/2015
d. Parties to the proceedings	Plaintiff: Treasury Department of the State of São Paulo Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 61,825,325.90 (December 2024)
f. Key facts	Notice of Infraction drawn up to require provision of amounts related to credit for ICMS levied on assets destined to the Company's fixed assets. (Public Lighting, network maintenance and SS assets, fleet vehicles and renovation of transformers) and respective ancillary obligations (tax invoices and

4.4 Relevant non-confidential proceedings

	credit factor) for 2010.
g. Summary of decisions on merits rendered	Elektro filed an objection on 01/14/2016. Proceedings were partially canceled on 07/07/2016. On 09/20/2016, Elektro filed an Ordinary Appeal. The lower court's decision was upheld on 03/24/2017. On 07/05/2017, the Treasury and Elektro filed a Special Appeal. On June 20, 2023, the case was included in the trial agenda and the decision partially granted the appeal to limit default interest rate to the SELIC Rate benchmark. On 08.23.2024, proceedings were finalized under administrative litigation, and the AIMI was sent to the collection tax unit. On 09.29.2024, a Preliminary Injunctive Relief (judicial) was filed, which was filed at the 3rd Tax Court under case No. 1045173-42.2024.8.26.0114.
h. Stage of the proceeding	Finalizing of administrative proceeding. Judicial phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be liable to pay the amount of the infraction notices, duly updated

Case 4.151.809-3	
a. Court	Secretary of Finance of the State of São Paulo
b. Level	Administrative
c. Establishment Date	12/20/2022
d. Parties to the proceedings	Plaintiff: Secretary of Finance of the State of São Paulo Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 78,380,076.38 (December 2024)
f. Key facts	Notice of Infraction drawn up to require provision of amounts related to credit for ICMS levied on assets destined to the Company's fixed assets for the period between February/2017 and November/2021.
g. Summary of decisions on merits rendered	On 01/19/2023, Elektro filed an objection, which was rejected. Elektro filed a Voluntary Appeal, which was dismissed by the TIT's 3rd Litigation Chamber. This decision was the subject of a Special Appeal, filed on 08/13/2024. The subpoena issued to the Treasury to present counterarguments is currently pending.
h. Stage of the proceeding	Awaiting judgment of Elektro's Voluntary Appeal, at the administrative level.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible

4.4 Relevant non-confidential proceedings

j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to payment of the adjusted infraction notice amount.

Case 17459.720019/2024-76	
a. Court	Federal Revenue Office
b. Level	Administrative
c. Establishment Date	07/25/2024
d. Parties to the proceedings	Plaintiff: Internal Revenue Service Defendant: Elektro Redes S.A.
e. Amounts, assets or receivables involved	R\$ 328,356,170.45 (December 2024)
f. Key facts	Notice of Infraction drawn up for the collection of IRPJ/CSLL for the 2019/2020 calendar years, more a mandatory fine, isolated fine and default interest, as a result of the amortization of Terraço and Iberdrola goodwill being disallowed.
g. Summary of decisions on merits rendered	The notice of infraction was received on 07/2024. Objection filed on 08/2024. On 10/2024, a Ruling from the Revenue and Judgment Office (DRJ) was rendered dismissing the challenge presented by the Company. A Voluntary Appeal was filed on 12/06/2024. On 12/31/2024, the case is awaiting analysis from CARF.
h. Stage of the proceeding	Awaiting judgment of the Voluntary Appeal.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	This is a relevant case due to the potential for disbursement of the respective adjusted amounts if there is an unfavorable final decision.
k. Analysis of the impact in case of unfavorable ruling	If the Company is unsuccessful, it will be subject to payment of the amount included in the notice of infraction.

NC Energia

Case No. 4072470-0	
a. Court	Treasury Department of São Paulo
b. Level	Administrative Appeal
c. Establishment Date	12/29/2015
d. Parties	Plaintiff: Treasury Department of the State of São Paulo Defendant: NC Energia S.A
e. Values, assets or receivables	R\$ 240,648,346.40 (two hundred and forty million six hundred and forty-eight thousand three hundred and forty-six reais and forty centavos) as of 12/31/2024.

4.4 Relevant non-confidential proceedings

assets	
f. Key facts	Notice of infraction for the payment of ICMS due in the period in which NC Energia's injunction was in force, regarding the issue of tax substitution for the payment of ICMS. On 01/28/2016, an administrative defense was presented. The defense was dismissed and the Notice of Infraction maintained. On 05/17/2016, an Ordinary Appeal was filed. In a trial session held on 02/15/2017, the trial was converted into due diligence. On 11/27/2017, a decision was issued informing of the return of the diligence and granting a period of 30 days for the presentation of documents. Records were sent to TIT-SP for judgment. 27.02.2019 - published decisions that determined that the present case will be distributed together with cases 4025874-9 and 4074442-5. 11/14/2019 – case once again suspended for the production of evidence to verify the amounts deposited, as required under the appeal and subsequent manifestations. We await the TIT's decision in the Ordinary Appeal filed by NC Energia. 05/14/2024- End of production of evidence determined by the TIT. 12/31/2024- Awaiting judgment of the appeal.
g. Likelihood of loss	Possible
h. Analysis of the impact in case of loss	Considering that the discussion is still in the administrative sphere, in case of loss, it will be up to the analysis of any filing of a lawsuit to rule out the collection. Finally, if the Company is unsuccessful, it will be subject to payment of the adjusted amount of the notice of infraction (R\$ 240,648,346.40 as of 12/31/2024).

LABOR LAWSUITS

Neoenergia Pernambuco

Case 0001554-25.2011.5.06.0023	
a. Court	Regional Labor Court for the 6th Region
b. Level	Appeal
c. Establishment Date	11/21/2011
d. Parties to the proceedings	Plaintiff: Labor Prosecution Office for the 6th Region Defendant: Neoenergia Pernambuco
e. Amounts, assets or receivables involved	Public Civil Action, with preliminary injunction, filed by the Labor Prosecution Office for the 6th Region, aiming at discontinuing third-party services. An injunction was granted ordering Neoenergia Pernambuco to refrain, within 180 days, from outsourcing services inherent to electricians (expansion and maintenance of the electricity distribution network) and terminate, within the same period, the contracts in force with third-party companies. Neoenergia Pernambuco filed a request for suspension of the effects of the injunction before the President of the Regional Labor Court of Pernambuco. On 01/10/2012, the President of the TRT for the 6th Region suspended the effects of the first degree decision.
f. Key facts	Neoenergia Pernambuco and the MPT filed Ordinary Appeals against the first degree judgment. The TRT partially granted NEOENERGIA PERNAMBUCO's appeal, to determine that the decision be complied with within 180 days from the final and unappealable decision. The MPT appeal was granted to determine that NEOENERGIA PERNAMBUCO is obliged to stop outsourcing through an interposed company. In parallel, NEOENERGIA PERNAMBUCO filed a Constitutional Complaint with the STF. An injunction was granted to suspend the process until judgment on the merits of the Complaint. On 02/03/2018, there was a final and unappealable decision rendered down for RCL 16903 that suspended the ACP procedure. The Complaint was upheld, to overturn the decision rendered by the 2nd Panel at TRT6, specifically

4.4 Relevant non-confidential proceedings

	the part that ruled out the application of art. 25, Paragraph 1, of Federal Law No. 8.987/1995, and determined that another decision be issued. ACP Terceirização received a ruling favorable to the Company. The Second Panel of TRT6 recognized the lawful outsourcing to consider valid all employment contracts signed between the workers and the respective service providers. Motions for Clarification were filed by Neoenergia Pernambuco on 12/18/2018. A new Review Appeal was presented by Neoenergia Pernambuco on 04/01/2019. The appeals were not accepted. An Appeal was filed by NEOENERGIA PERNAMBUCO and admitted on 07/31/2019. An Appeal was filed by the MPT on 09/24/2019 The process is concluded for the preparation of a vote and request for an agenda in the office of Appellate Judge Margareth Costa summoned to the Superior Labor Court.
g. Summary of decisions on merits rendered	Judgment - order Neoenergia Pernambuco to refrain, within 180 days, from outsourcing services inherent to electricians (expansion and maintenance of the electricity distribution network) and terminate, within the same period, the contracts in force with outsourced companies. Appellate decision - partial dismissal of NEOENERGIA PERNAMBUCO's appeal, to determine that the decision be complied with within 180 days from the final and unappealable decision. The MPT appeal was granted to determine that NEOENERGIA PERNAMBUCO is obliged to stop outsourcing through an interposed company. Decision of the Constitutional Challenge to annul the decision rendered by the 2nd Panel of the TRT6 - upheld, specifically the part that ruled out the application of art. 25, § 1, of Federal Law No. 8.987/1995, and ordered that another ruling be issued. New Appellate Decision - The Second Panel of the TRT6 recognized lawful outsourcing in order to consider all employment contracts signed between the workers and the respective service providers valid.
h. Stage of the proceeding	Appeal Phase
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote
j. Reason for which proceedings are considered relevant	Amounts and receivables involved.
k. Analysis of the impact in case of unfavorable ruling	R\$ 5,961,987.93 as of 12/31/2024.

Case 0000322-39.2014.5.06.0001	
a. Court	Regional Labor Court for the 6th Region
b. Level	Appeal
c. Establishment Date	03/13/2014
d. Parties to the proceedings	Plaintiff: Neoenergia Pernambuco Defendant: Federal Government
e. Amounts, assets or receivables involved	Annulment action including request for interlocutory relief filed by Neoenergia Pernambuco against the Federal Government given the inspection of Neoenergia Pernambuco by SRTE for the purpose of verifying that the contracting of service providers by the Company

4.4 Relevant non-confidential proceedings

	meet requirements for illicit outsourcing. After the inspection, 60 infraction notices and 2 collection notifications were issued against Neoenergia Pernambuco (in mid-2009). The above-mentioned sanctions totaled R\$ 36,195,158.53 (thirty-six million, one hundred and ninety-five thousand, one hundred and fifty-eight reals and fifty-three centavos) in 2011. Under the initial petition, the declaration of nullity of the sanctions was requested under the argument, among others, that they are all due to the occurrence of the same event – the auditors' conviction that outsourcing at Neoenergia Pernambuco is illicit - an occurrence that was penalized 62 times. The absence of illicit outsourcing and the existence of legal permission for outsourcing, even if for primary activities, by Neoenergia was also defended. Pernambuco.
f. Key facts	In the knowledge phase, the request for interlocutory relief was accepted to determine the suspension of the enforcement of the notices indicated in the initial petition. On 08/17/2015, the JUDGMENT that DISMISSED the ANNULMENT ACTION filed by Neoenergia Pernambuco was published, recognizing that there was no violation of jurisdiction by Labor Tax Auditors when they declared the existence of an employment relationship between service provider employees and Neoenergia Pernambuco (recipient of services) on the grounds that Neoenergia Pernambuco performed illicit outsourcing. After publication of the JUDGMENT, Neoenergia Pernambuco FILED MOTION FOR CLARIFICATION, which was partially recognized by the lower court. Despite the dismissal decision, the JUDGMENT kept the enforceability of the assessments subject to the annulment action suspended. Neoenergia Pernambuco filed an ORDINARY APPEAL to TRT6. The first trial session was postponed since the Judge-Rapporteur was on sick leave. During the other session, the judges decided to determine the suspension of the process until a final and unappealable decision for ACP No. 0001554- 25.2011.5.06.0023 was handed down. The effects of the interlocutory relief granted (which suspended the enforceability of the notices of violation subject to the annulment action), which compromised the analysis of the remaining appellate arguments would remain in place for now. A regimental view was granted to Justice Maria Socorro Emerenciano, who expressed understanding for the incompetence of the Labor Tax Auditors in declaring the existence of a legal right among third-party service providers before Neoenergia Pernambuco. However, in the following session, it was decided, by majority, to suspend the case, until the final and unappealable decision of ACP Outsourcing, with maintenance of the effects of the interlocutory relief, thus avoiding tax enforcement, for now. On 10/24/2018, stay of the trial was renewed through No change in the progress of the action to date, which is suspended.
g. Summary of decisions on merits rendered	the JUDGMENT: ANNULMENT ACTION DISMISSED, but enforceability of the assessments subject to suspended lawsuit upheld.
h. Stage of the proceeding	Appeal phase (discontinued)
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Remote
j. Reason for which proceedings are considered relevant	Amounts and receivables involved.

4.4 Relevant non-confidential proceedings

k. Analysis of the impact in case of unfavorable ruling	R\$ 90,983,364.86 as of 12/31/2024.

NOTICE OF INFRACTION No. 22.865.691-5	
a. Court	Ministry of Labor and Employment
b. Level	Administrative
c. Establishment Date	11/25/2025
d. Parties to the proceedings	Plaintiff: Neoenergia Pernambuco Defendant: Federal Government
e. Amounts, assets or receivables involved	Proceedings refer to notice of infraction determining the granting of an intra-shift break.
f. Key facts	An Objection was filed by the Company, which is awaiting judgment under Administrative hearing.
g. Summary of decisions on merits rendered	No decision on the merits was rendered in the case.
h. Stage of the proceeding	Awaiting judgment of the defense presented under Administrative hearing.
i. Likelihood of loss of suit: (i) probable (ii) possible (iii) remote	Possible
j. Reason for which proceedings are considered relevant	Matter discussed and the amount involved in the assessment.
k. Analysis of the impact in case of unfavorable ruling	R\$ 178,887,938.89 as of 12/31/2024.

Neoenergia Coelba

Proceedings No.: 00371.2009.661.05.00.0 (0037100-68.2009.5.05.0661)	
a. Court	1st Labor Court of Barreiras - BA
b. Level	Appeal
c. Establishment Date	02/16/2009
d. Parties to the proceedings	Plaintiff: Labor Prosecution Office Defendants: Neoenergia Coelba
e. Amounts, assets or receivables involved	Public Civil Action filed against Neoenergia Coelba and its officers, alleging the existence of an inspection report carried out by Barreiras Regional Labor Management

4.4 Relevant non-confidential proceedings

	resulting from numerous notices related to the investigation process of the accident that occurred on 11/11/2006 leading to the death of employee Nilton Gonçalves dos Santos. Updated contingency amount. R\$ 314,525.54.
f. Key facts	MCP received in the amount of R\$ 3,741,371.15. We filed Motions to Stay Execution, which were partially upheld, in order to remove penalty arising from the contracting of disreputable companies to provide services and maintain fines arising from non-compliance with the TAC. We filed Motions for Clarification to determine the quantification of the ruling in the amount of R\$ 1,816,794.30, which were upheld. Filed Appeal for Review and Interlocutory Appeal, both rejected, with this there was a final and unappealable decision. Due to the absence of a potential new appeal, the payment under the ruling was made in the amount of R\$ 1,847,116.00. We recently received enforcement 0000139-11.2021.5.05.0661 in the amount of R\$ 200,000.00, given alleged non-compliance with the signed TAC, which is guaranteed and pending judgment of the Interlocutory Appeal under review of the motion to stay execution of COELBA
g. Summary of decisions on merits rendered	We filed Motions to Stay Execution, which were partially upheld, in order to remove penalty arising from the contracting of disreputable companies to provide services and maintain fines arising from non-compliance with the TAC. We filed Motions for Clarification to determine the quantification of the ruling in the amount of R\$ 1,816,794.30, which were upheld. Filed Appeal for Review and Interlocutory Appeal, both rejected, with this there was a final and unappealable decision. Due to the absence of a potential new appeal, the payment under the ruling was made in the amount of R\$ 1,847,116.00. We recently received enforcement 0000139-11.2021.5.05.0661 in the amount of R\$ 200,000.00 for alleged non-compliance with the signed TAC, which is guaranteed and pending judgment of the Interlocutory Appeal under review of injunctions against COELBA's enforcement.
h. Stage of the proceeding	Awaiting judgment of Interlocutory Appeal under proceedings no. 0000139-11.2021.5.05.0661.
i. Likelihood of loss of suit (probable, possible or remote)	Probable
j. Reason for which proceedings are considered relevant	Public Civil Proceedings

4.4 Relevant non-confidential proceedings

k. Impact analysis in case of loss of the proceeding	Compliance with obligations to do and not to do and payment of compensation for collective moral damage.

Neoenergia Cosern

Case 47700-54.2003.5.21.0002	
a. Court	2nd Labor Court of Natal
b. Level	Trial courts
c. Establishment Date	04/04/2003
d. Parties to the proceedings	Plaintiff: SINTERN Defendant: COSERN
e. Amounts, assets or receivables involved	R\$105,045,905.36 (one hundred and five million forty-five thousand nine hundred and five reals and thirty-six centavos). Request for promotions for merit and seniority subject to all applicable legal consequences.
f. Key facts	In 2003, SINTERN filed a labor claim demanding compliance with the Table of Fees, Career and Salaries adopted in 1991 (PCCS / 91), which offers Cosern employees promotions based on merit and seniority, as well as several other claims involving salaries and indemnities. Judgment has been rendered in part and the case is in the execution phase. Approved official expert calculations. Judgment of Motions to stay enforcement of the Company dismissed, and an Interlocutory Appeal proposed to TRT21 by the Company and Union. Awaiting scheduling of judgment.
g. Summary of decisions on merits rendered	Ruling unfavorable to the Company handed down require payment of differences in salary resulting from promotions under the terms of the PCCS, up to a maximum of 37% in the 1998/2003 period, including tax consequences, in addition to

4.4 Relevant non-confidential proceedings

	excluding cases subject to statute of limitations (five-year and biennial), waivers, lis pendens, res judicata, to be defined under investigation.
h. Stage of the proceeding	In execution phase. Approved official expert calculations. 12.31.2024 – Awaiting judgment of the parties' Interlocutory Appeal by the TRT for the 21st Region, scheduled for 01/28/2024.
i. Likelihood of loss of suit (probable, possible or remote)	Probable
j. Reason for which proceedings are considered relevant	Amount involved.
k. Impact analysis in case of loss of the proceeding	Payment of PCCS

REGULATORY PROCESSES

Neoenergia Coelba

Case No.: 043739-91.2010.401.3400	
a. Court	15 - Federal Court - DF
b. Level	Federal Regional Court
c. Establishment Date	12/07/2010
d. Parties to the proceedings	Plaintiff: ABRADÉE Defendant: ANEEL
e. Amounts, assets or receivables involved	This is a writ of mandamus seeking recognition of the illegality of the act that annulled SFF/ANEEL Order No. 2517 of August 26, 2010, which provides for payment of difference in open energy between generators and electricity distributors. Updated contingency amount: R\$ 128,052,501.19.
f. Key facts	MS denied due to Abradee's claim of illegitimacy. Appeal filed and pending judgment. Injunctive Relief was also proposed (0043967-76.2013.4.01.0000) under which the injunction was granted to assign suspensive effect to the appeal up until ruling.

4.4 Relevant non-confidential proceedings

	The appeal was dismissed under a judgment from an Expanded Panel, by a majority. Motions for clarification were opposed by ABRADÉE and ANEEL, which are awaiting judgment.
g. Summary of decisions on merits rendered	MS denied due to Abradee's claim of illegitimacy. 12.31.2024 - No new activity
h. Stage of the proceeding	Proceeding pending appeal judgment.
i. Likelihood of loss of suit (probable, possible or remote)	Remote
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	The imposition of a payment not provided for in the contract (free energy)

Case No. 0030544-34.2013.4.01.3400	
a. Court	15 - FEDERAL COURT
b. Level	Appeal
c. Establishment Date	05/01/2018
d. Parties to the proceedings	Plaintiff: Neoenergia Coelba and others Defendant: ANEEL
e. Amounts, assets or receivables involved	Lawsuit aimed at annulling ANEEL Normative Resolution No. 387, of 12/15/2009 and SFF/ANEEL Order No. 2,517 of 08/26/2010, which provides for which provides for payments of difference in open energy between generators and electricity distributors. Updated contingency amount: R\$ 93,302,760.24
f. Key facts	Judgment of dismissal was issued without judgment of merits, under the allegation of lis pendens in MS 043739-91.2010.4.01.3400. Appeal filed to determine that case be returned to the trial courts for judgment of merits of case, which was granted. Defendants filed a motion for clarification of request for interlocutory relief under appeal, and ANEEL filed an interlocutory appeal. The motion for clarification was rejected, a decision against which the Appellants filed an interlocutory appeal (seeking exclusively to obtain immediate relief from the TRF-1 itself). Both internal interlocutory appeals were ruled upon

4.4 Relevant non-confidential proceedings

	and were dismissed (the Judge-Rapporteur corrected the material error of the trial ruling made to expressly record that the Plaintiffs were previously granted relief under another proceeding, so that they are currently exempt from Open Energy payments).
g. Summary of decisions on merits rendered	Judgement of dismissal was issued without judgment of merits, under the allegation of lis pendens in MS 43739-91.2010.4.01.3400.
h. Stage of the proceeding	Records drawn up within period for any appeal against the judgment that dismissed the internal interlocutory reliefs filed by both parties.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Contingency amount above 50MM.
k. Impact analysis in case of loss of the proceeding	Annulment of ANEEL Normative Resolution No. 387, of 12/15/2009 and SFF/ANEEL Order No. 2.517 of 08/26/2010

Case No.: 8005780-54.2019.8.05.0080	
a. Court	01 - Civil Court – Feira de Santana -BA.
b. Level	Trial courts
c. Establishment Date	06/10/2019
d. Parties to the proceedings	Plaintiff: Public Defender's Office of the State of Bahia Defendant: Neoenergia Coelba
e. Amounts, assets or receivables involved	Public Civil Proceedings filed by the Public Defender's Office of the State of Bahia aiming to discuss Spec. Appeal No. 1412443/RS from the Superior Court of Justice, which ended the controversy over the possibility of the concessionaire cutting electricity due to previous billing. Additionally, it was decided that administrative cuts would only be possible due to default in relation to amounts resulting from recovered energy corresponding to a period of 90 (ninety) days prior to fraud being identified. Updated contingency amount: R\$ 268,997.19
f. Key facts	After proceedings for filed and the preliminary injunction granted, suspensive effect was granted to the Motion for Clarification filed by Neoenergia Coelba under the Interlocutory Appeal, in order to suspend the preliminary injunction until a decision was made by the STF on the subject. A deadline was established for the Public Prosecutor's Office to manifest itself under the proceedings of origin, considering the judgment from the STF of the topic of general repercussion. The proceedings of

4.4 Relevant non-confidential proceedings

	origin are awaiting court decision. The interlocutory appeal was ruled upon in the appeal courts and rejected. An appeal was made to the STJ. Dismissed during trial at STJ, pending the judgment of the appeal presented. As part of the subsequent act, an interlocutory appeal was filed under a special appeal and declared inadmissible, which gave rise to motions for clarification. Motions were denied and, in turn, a new internal interlocutory appeal as part of a special appeal which, on this occasion, was recognized to be inadmissible as part of the general repercussion and finally denied under motions for clarification. Final and unappealable judgment handed down by STJ. Court records have been finalized since 06/2024. DFA is seeking the DPE (State Public Prosecutor's Office) outside the courts for conciliation. However, the public defender's office responded that it will only negotiate the formal authorization from parties with legal representation, which will certainly make a favorable composition unfeasible.
g. Summary of decisions on merits rendered	Case awaiting sentencing
h. Stage of the proceeding	Case awaiting sentencing
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Proceedings
k. Impact analysis in case of loss of the proceeding	Prohibition from administrative court for default with regards to invoices for irregularity for periods prior to 90 days.

Case No.: 0067683-83.2014.4.01.3400	
a. Court	13 FEDERAL COURT
b. Level	Appeal
c. Establishment Date	09/28/2014
d. Parties to the proceedings	Plaintiff: Neoenergia Coelba Defendant: ANELL
e. Amounts, assets or receivables involved	Action filed to question the legality of the administrative act embodied in Notice of Infraction No. 118/2012-SFE/ANEEL ("Notice of Infraction") and, consequently, cancel the applied fines, in the historical amount of R\$17,390,316.07 (seventeen million, three hundred and ninety thousand three hundred and sixteen reals and seven centavos), and the resulting Determinations, maintained by ANEEL through Order No. 2,872, of July 29, 2014, published in the Official Gazette of August 18, 2014 ("the Order"). Determinations were issued by the ANEEL's Director General in the records of Administrative Proceeding No. 48500.000885/2011-01 ("PA"), for the alleged non-compliance

4.4 Relevant non-confidential proceedings

	with obligations related to the quality of electricity distribution services provided by COELBA. Updated contingency amount: R\$ 76,209,040.39.
f. Key facts	On 05.22.2017, a judgment was rendered dismissing Neoenergia Coelba's requests. The Distributor filed an appeal reiterating the grounds that supported filing of the action and requesting that the sentence be reformed to uphold the action in full. Awaiting the judgment of the Appeal in the TRF.
g. Summary of decisions on merits rendered	Judgment was rendered dismissing Coelba's requests.
h. Stage of the proceeding	Process awaiting judgment of the Company's appeal.
i. Likelihood of loss of suit (probable, possible or remote)	Possible
j. Reason for which proceedings are considered relevant	Public Civil Action with Contingency Value above 50MM.
k. Impact analysis in case of loss of the proceeding	Compliance with the determinations and payment of fines imposed by ANEEL on COELBA through ANEEL Order No. 2.872, of July 29, 2014, issued in the records of Administrative Proceeding No. 48500.000885/2011-01, the subject of which was Notice of Infraction No. 118/2012 – SFE/ANEEL

Neoenergia Guanabara Transmissão de Energia

ENVIRONMENTAL PROCEEDINGS

Case No.: 5013300-03.2022.4.02.5101	
a. Court	1 Federal Court of Nova Iguaçu
b. Level	Trial courts
c. Establishment Date	02/22/2022
d. Parties to the proceedings	Plaintiff: Roger Braga Monteiro Defendant: Neoenergia Guanabara, Maxgeo, ANEEL, IBAMA, Xingu Transmissora de Energia S.A.
e. Amounts, assets or receivables involved	Class Action filed by Roger Braga Monteiro against the defendants with a request for an injunction, filed with the objective of declaring Preliminary License No. 657/2021 and Installation License No. 1419/2021 granted by IBAMA to the 500 kV Transmission Lines Rio-Lagos Terminal-Campos 2-Mutum and Substations null, as well as any administrative acts arising from these licenses or related to the administrative proceedings that gave rise to these licenses. Updated contingency amount: R\$0.00
f. Key facts	A decision was issued rejecting the injunction, and the plaintiff filed an appeal. The defendants filed a defense in the trial courts, and the case is awaiting evaluation by the court regarding the performance of an investigation.

4.4 Relevant non-confidential proceedings

g. Summary of decisions on merits rendered	No decision on the merits rendered.
h. Stage of the proceeding	Proceedings awaiting investigation
i. Likelihood of loss: (probable, possible remote)	Possible
j. Reason for which proceedings are considered relevant	Popular Action that, although it has no estimated value depending on its result, may impact the delivery of the works as well as the budget of said TLs.
k. Impact analysis in case of loss of proceedings	Nullity of prior and installation licenses, and eventual alteration of the layout.

Case No.: 6000315-09.2023.4.06.3817	
a. Court	Federal Court with Adjunct JEF (Special Federal Court) of Paracatu
b. Level	Trial courts
c. Establishment Date	04/09/2024
d. Parties to the proceedings	Plaintiff: Acangaú Foundation Defendant: EKTT 09 Serviços de Transmissão de Energia SPE S.A., Maxgeo, ANEEL, IBAMA, Xingu Transmissora de Energia S.A., ANEEL and Solairedirect Holding Brasil S.A.
e. Amounts, assets or receivables involved	Public Civil Action filed by the Acangaú Foundation with the objective of suspending interventions for implementation of the electricity transmission network in the area constituting the Private Natural Heritage Reserve - RPPN. Updated contingency amount: R\$ 58,990,493.97.
f. Key facts	Awaiting issue of summons to Company.
g. Summary of decisions on merits rendered	No decision on the merits rendered.
h. Stage of the proceeding	Proceedings awaiting issue of summons to Company.
i. Likelihood of loss: (probable, possible remote)	Possible
j. Reason for which proceedings are considered relevant	Popular Action that, depending on its result, may impact the delivery of the works as well as the budget of said TLs.
k. Impact analysis in case of loss of proceedings	Alteration of the layout.

4.5 Total accrued value of relevant non-confidential proceedings

4.5 - Indicate the total provision amount, if applicable, for the proceedings described in item 4.4

The main individually relevant judicial and administrative proceedings to which the Company and its subsidiaries were subject as of December 31, 2024 were described in section 4.4 above. Proceedings were divided by, and total provisioned amount totaled R\$105,966,031.70 as of that date, R\$ 570,047.25 of which referred to civil proceedings and R\$ 105,360,430.90 and R\$ 35,553.55 referred to labor and tax proceedings, respectively.

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4.6 Relevant confidential proceedings

4.6 - With regards to the relevant confidential proceedings to which the issuer or its subsidiaries are a party not disclosed in item 4.4, analyze the impact in case of loss and inform the amounts involved

As of the date of this Reference Form, the Company and its subsidiaries are not a party to material confidential proceedings.

4.7 Other relevant contingencies

4.7 - Describe other relevant contingencies not covered by the previous items

The Company's subsidiaries signed a Conduct Adjustment Agreement ("TAC") with the Public Ministry of Labor and other authorities, through which they undertook to comply with obligations related to the following purposes:

NEOENERGIA BRASÍLIA: (i) signed on 04/07/2010 for an indefinite period of time, aiming at the implementation of collective protection measures, compliance with NR 10 and safety procedures, training and communication systems, Preliminary Risk Analysis – PRA and inspection of contractors, under penalty of a fine for non-compliance.

NEOENERGIA COELBA: (i) signed on 10/20/2003 for an indefinite period of time, aiming at eliminating benefits of COOPSEM's labor to NEOENERGIA COELBA, as well as the observance of rules for entering into a contract with third-parties to provide services related to primary and secondary business activities, under penalty of a fine; (ii) signed on 06/04/2009 for an indefinite period of time, in the records of public civil action No. 00371-2009-661.05-00-0, containing obligations related to the workday, among other obligations related to health and safety at work; (iii) signed on 04/23/2009 for an indefinite period of time, in the records of public civil action No. 01320- 2008-561- 05-00-6, containing obligations related to the establishment of obligations to act and to not act applicable to labor relations; inspection of construction companies providing services and compliance with NR-18, under penalty of fines; (iv) signed on 07/22/2011 for an indefinite period of time, to demand, supervise and enforce all legal obligations and all obligations assumed in the TAC by the company META under this judicial agreement; in turn, the third-party company META assumed obligations related to the control of working hours, as well as issues related to work safety, under penalty of payment of fines with joint and several liability; (v) signed on 07/30/2011 for an indefinite period of time, in the records of public civil action No. 00618-80.2010.5.05.0631, containing obligations to supervise and demand the improvement of the safety conditions of the work environment at the third-party companies ELETEC, which in turn assumed obligations related to working hours and health and work safety, under penalty of a fine; and (vi) signed on 03/04/2005 for an indefinite period of time, in which it sought to comply with the quotas provided for in article 93, of Federal Law 8.213/91 (disabled persons), among other obligations related to disabled persons, under penalty of a fine.

NEOENERGIA COSERN: (i) signed on 02/11/1999 for an indefinite period of time, due to the investigative procedure 109/98, in which the company to refrain from conduct aimed at workers, in order to provoke the abandonment or waiving of labor lawsuits, as well as acts of discrimination against employees due to their being sued in the Labor Court, under penalty of a fine; (ii) signed on 06/07/1999 for an indefinite period of time, due to the investigative procedure 012/99, committing itself to hire persons with disabilities provided for in article 93, of Federal Law 8.213/91, as well as requiring compliance with the companies that provide services to NEOENERGIA COSERN, under penalty of fines; (iii) signed on 04/16/1998 for an indefinite period of time, to refrain from practicing any act that violates the freedom of its employees to claim their rights before the Labor Court, to provide a letter of presentation, without any restriction on conduct, to employees who have been terminated, or who may be, provided that employment contracts have been terminated without just cause, under penalty of a fine; (iv) signed on 08/28/2009 by indeterminate period of time, in the records of public civil action No. 00799-2009- 005-21-00-8, to refrain from using trainees in activities incompatible with their respective university courses, recognize the employment relationship of trainees who may perform functions incompatible with their university education, cost of student awareness measures, under penalty of a fine; (v) signed on 06/19/2000 for an indefinite period of time, according to IC 0009/1999, committing to refrain from outsourcing primary business activities and forming agreement with cooperative societies that limit or for which the respective primary business activities involve the supply of labor for the provision of services; carry out strict control of the fulfillment of labor obligations by contracted companies, as well as inspection of compliance with occupational safety and hygiene standards, under penalty of a fine; (vi) signed on 12/12/2010, for an indefinite period of time, this is a cooperation

4.7 Other relevant contingencies

agreement between Neoenergia Cosern and the Labor Prosecutor's Office arising from the Administrative Proceeding 000421.2010.21.000/3, in which it undertakes to promote the fulfillment of requests for electricity connection requested by construction companies and residential and business condominiums, on construction sites, upon presentation of a technical responsibility note - ART, as well as to forward the list of requests met bimonthly.

NEOENERGIA ELEKTRO: Terms of Adjustment of Conduct and Terms of Commitment for the recovery of environmental damages linked to the Company's activities.

ITAPEBI: Term of Adjustment of Conduct signed to impose the execution of compensatory measures for the benefit of the community of Salto da Divisa/MG reached by the ITAPEBI HPP.

In addition to the TACs mentioned above, the Company is also involved in civil investigations promoted by the Labor Prosecutor's Office that involve the following matters: (i) workplace harassment; (ii) occupational accidents; and (iii) outsourcing, in addition to approximately 25 civil investigations of an environmental nature, which refer, in general, to extensive vegetation suppression/pruning, intervention in Specially Protected Territorial Spaces (Permanent Preservation Area – app /Conservation Units, such as Environmental Protection Areas - APA) and environmental pollution (water, atmospheric and soil). These administrative procedures are under investigation and may be filed or generate new TACs or Public Civil Actions.

NEOENERGIA DOURADOS: Agreement for adjustment of conduct signed with IPHAN to repair the damage to the Córrego das Pedras and Meia Lua archaeological sites due to the displacement of machinery in the polygonal area of both sites and the excavation of tower squares without proper archaeological monitoring, which caused an area of furrows due to the displacement of machinery.

NEOENERGIA PERNAMBUCO: The Company has filed a Public Civil Action promoted by the Labor Prosecutor's Office that discusses outsourcing at the Company. The Second Panel of TRT6 recognized the lawful outsourcing to consider valid all employment contracts signed between the workers and the respective service providers.

5.1 Description of risk management and market risks

5.1 - In relation to the risks indicated in item 4.1 and 4.3, inform:

a. if the issuer has a formalized risk management policy, highlighting, if so, the body that approved it and the date of its approval, and, if not, the reasons why the issuer has not adopted a policy

The Company relies on General Bases for Corporate Risk Management, the last update of which was approved by the Board of Directors on April 22, 2025. These Bases define the principles, guidelines and structure for the Company's risk management practices.

Under this update, the name of Policy was changed to General Risk Management Bases and Risk Guidelines and Limits, and a new risk taxonomy was defined for the Company. Changes included simplification of documents, seeking to provide more objectivity.

General Corporate Risk Management Bases constitute the Company's corporate risk management framework and define basic principles, guidelines and structure for risk management at Neoenergia's group. Bases are complemented by corporate risk guidelines and limits and business risk guidelines and limits, which are also approved by the Board of Directors. Within the scope of business activities, the Neoenergia Group maintains (i) Guidelines and Risk Limits for Commercial Business Activities, which include the commercialization of energy, smart solutions, industrial green solutions and green hydrogen; (ii) Guidelines and Risk Limits for Generation Business Activities, which include activities related to hydraulic, solar, wind and thermal generation and, (iii) Guidelines and Risk Limits for Grid Business Activities, with regards to risks that encompass the activities of distribution and transmission of energy. Corporate Guidelines and Limits include: Financial Risks, Credit, Investment, Purchasing, Insurance Risks, Reputational Risk, Information Technology, Cybersecurity, Treasury Shares and Occupational Health and Safety.

At the started of 2025, the 14 regulations in force above were reviewed and approved by the Board of Directors, and their limits and references were updated.

b. the objectives and strategies of the risk management policy, if any, including:

The purpose of the General Corporate Risk Management Bases is to establish the guidelines, principles and responsibilities for the management of risk factors inherent to the business of the Company and its subsidiaries, in order to monitor and mitigate such risks effectively. Additionally, the guidelines and risk limits for business and corporate define specific rules, procedures, exposure levels, indicators and risk limits, as described below.

- **Credit Risk Guidelines and Limits:** establishes the possibility of non-compliance with financial and contractual obligations of opposing parties, including the risk of bankruptcy and replacement cost, such as default or 'non-performance', resulting in an economic, financial or non-financial loss for the group companies. Counterparties may be end customers, counterparties in the financial market or energy market, partners, suppliers, financial entities and insurance companies, among others.
- **Financial Risk Guidelines and Limits:** establishes principles, guidelines and limits for the control and management of financial risks, with an emphasis on rules and limits on foreign exchange and interest rate risk mitigation, instruments for liquidity and solvency management, ALM strategy, evaluation of natural *hedges*, regulatory covenant for economic and financial sustainability, diversification of debt instruments, minimum cash volume and use of derivative instruments.

5.1 Description of risk management and market risks

- Insurance Guidelines and Limits: establishes principles and guidelines for insurance control and management in order to mitigate the exposure of the Neoenergia group to operational, construction, cyber and liability risks.
- Investment Guidelines and Limits: establishes principles and guidelines for analysis, monitoring, control of risk management associated with the Neoenergia group's new investment and divestment projects.
- Information Technology (IT) Guidelines and Limits: defines the integrated management that seeks to ensure an adequate management of information technologies, security, and associated risks, maintaining a balance between generating benefits, optimizing risk levels and the efficient use of resources.
- Cybersecurity Risk Guidelines and Limits: establishes principles, guidelines and limits for the control and management of risks arising from threats and vulnerabilities in the Neoenergia Group control systems or information and communications systems any other asset that is part of the group's cyberinfrastructure, including information and data assets.
- Reputational Risk Guidelines: establishes principles and framework for reputation and image risk management, with a potential negative impact on the value of the Neoenergia group due to the conduct, behavior and positioning of the company in a manner that violates expectations created by interest groups.
- Procurement Risk Guidelines: establishes the control and management of risks associated with procurement processes in general, including credit, business, regulatory, operational and cybersecurity risk, as well as the financial and reputational impact, throughout the Neoenergia group, with special emphasis on compliance with the group's ethical and sustainability commitments related to its suppliers. In addition, it assigns responsibilities and delegates authority at each stage of the purchasing process, ensuring adequate segregation of duties and full respect for the corporate organization.
- Guidelines and Limits for Treasury Shares: establishes basic principles and the general framework of action for control and risk management of operations involving shares issued by Neoenergia, carried out directly by the Company.
- Occupational Health and Safety Guidelines and Limits: establishes basic principles and a general framework for the control and management of health and safety risks. This document emphasizes the importance of this area based on certain basic principles: health and safety should be a priority, awareness among employees of health and safety at work, continuous surveillance and adjustments of employees in their workplace, continuous improvement, obtaining and maintaining certifications related to health and safety, compliance with legislative, labor, technological frameworks, in addition to internal regulations, requirement of compliance with the health and safety standards established by the Neoenergia group by third-party contractors and fostering the culture of prevention while adopting international best practices.
- Guidelines and Risk Limits for Commercial Business Activities: establishes principles, guidelines and limits for controlling and managing risks associated with the energy commercialization business and Smart Solutions, Green Industrial Solutions and Green Hydrogen, with an emphasis on specific risk guidelines in energy management in the open contracting environment. It also establishes limits and rules for mitigating hydrological risk, benchmarking, financial and volume risk for the exposure of the group's energy portfolio.
- Guidelines and Risk Limits for Network Business Activities: establishes principles, guidelines and limits for controlling and managing risks associated with energy distribution and transmission business

5.1 Description of risk management and market risks

activities, with an emphasis on specific guidelines and risk limits related to the level of energy contracting, indexes for the unitization processes, investments and expenses aimed at efficiency in review and tariff adjustments, index for defaults and losses, the volume of investments, the quality of services provided to the respective quality regulatory covenants, the operation and maintenance of the network and the management of service providers, among others.

Guidelines and Risk Limits for Generation Businesses Activities: establishes principles, guidelines and limits for controlling and managing risks associated with the renewable and thermal energy generation business, with an emphasis on specific risk guidelines in energy management in the open contracting environment, operation and maintenance and new investments, availability indexes, reimbursement, variability of resources, review of physical guarantee, among others.

i. the market risks for which protection is sought

The main risks to which the Company and its subsidiaries may be exposed and which they seek to manage, mitigate and protect involve:

Strategic, Regulatory, Tax and Legal Risks

Strategic Risks: may affect an organization's ability to achieve its objectives and expected results and its competitive position in the market. These risks may arise due to technological changes, changes in the environment and/or external and internal decisions, which impact the strategic direction of the Neoenergia group.

Regulatory Risks: Risks arising from the creation or change in the standards established by the regulators on which the electricity sector supports its operations.

Tax Risks: possible losses due to changes in laws and regulations on taxes and tax obligations, affecting the Neoenergia group's tax strategy.

Legal Risks: arise from potential violations of laws, regulations, contracts and other legal obligations (whether intentional or not) that may result in penalties, fines, litigation or other adverse legal consequences generating economic and financial impacts, impacts on reputation and image, and the operations of the Neoenergia group.

Credit and Financial Risks

Credit Risks: defined as the possibility of non-compliance with financial and contractual obligations among opposing parties.

Financial Risks: understood as exposure of the group's results and equity to financial market volatility, such as foreign exchange, commodity prices, interest rates, inflation and/or other indexes, including solvency, liquidity and the value of financial assets and liabilities.

Market and Business Risks

- **Market Risk:** understood as exposure of the group's results and equity to changes in energy prices and other related variables.

- **Business Risk:** established as uncertainty regarding the behavior of the key variables intrinsic to the group's business, affecting daily operations and the ability to generate revenue over the short to medium term.

Operational Risks

Arise from failures, deficiencies or inadequacies in internal or external processes that may negatively impact the group's operations, including operational resilience, projects

5.1 Description of risk management and market risks

in construction, operation and maintenance, and supply chain.

▪ Technological and Safety Risks

Risks resulting from the vulnerability in physical and technological structure and protection mechanisms of the facilities and system, affecting cybersecurity, corporate security and data protection.

Corporate security risks: risks related to the security of individuals, tangible assets, operational and intangible resilience and information systems, including cybersecurity, as well as the privacy of processed data and compliance with related regulations.

▪ Governance and Sustainability Risks

Risks arising from failures in corporate governance and compliance structure. Governance and sustainability risks involve the group's inability to operate sustainably in environmental aspects, climate risk (transition and physical), climate and social change. Also includes People and Organization and Health and Safety-related aspects.

This assessment will encompass - without being restricted to these aspects - stakeholder engagement, value chain sustainability, assessments and action plans related to the risk of climate change, biodiversity loss, environmental degradation, neglect of social responsibility and violation of human rights, as well as the risk of non-compliance with regulatory obligations established by CVM, B3 and other applicable competent bodies.

The Company, as part of management of its business activities, analyzes these risks, as well as any emerging risks, and defines strategies to manage the impact on its performance, in line with its *General Corporate Risk Management Bases* and other applicable policies.

In addition, protection mechanisms for the risks described in item 4.1 are also considered to be the periodic monitoring of the risk limits approved by the Board of Directors, the execution and follow-up of ongoing actions and risk mitigation plans, with periodic reporting of this information to the competent forums, in particular the Board of Directors, the Audit Board, the Executive Board and the other committees or commissions related to the Company's risk management activity.

ii. instruments used for protection

Risk management and mitigation is the result of the risk identification process carried out with the responsible areas, short- and long-term plans and Corporate Objectives. After their continuous identification, risks are classified in a standardized manner according to their taxonomy, following the main characteristics of: category; relevance; description of risk factors, sensitive areas at risk carried out and evolution in relation to the previous period is evaluated; time horizon; financial and reputational impact; probability of occurrence; and risk manager.

After the identification and classification of risks, indicators (KRIs), mitigation actions, action plans and risk focal points are discussed and proposed. The consolidation of this information makes up the risk maps that are segregated over the short and long term and sent by the Office of the Risk Management Superintendent for approval by the Executive Board. The risk maps are periodically presented to the Audit Committee, introducing the main risks identified and the monitoring that has been carried out in an executive manner.

The Risk Management Superintendence has the function of monitoring the evolution, impacts and probability of occurrence of risks, which includes monitoring mitigation actions and action plans.

With regards to the main market risk factors that can impact its cash flow and the balance sheet,

5.1 Description of risk management and market risks

the Company adopts the following guidelines and hedge instruments:

- Risk of exchange rate instability and fluctuations in commodity price: Exposure related to the raising of these funds, revenues and obligations is covered by the use of derivative instruments offering economic and financial protection against changes in exchange rate.

Inflation risk and interest rate: The Company seeks to maintain the balance of asset and liability indexers, maintaining a natural hedge and prioritizing indexes of lower historical volatility.

- Electricity market risk: Volumetric limits and financial metrics are defined for risk assessment and mitigation, strategies for hedging and closing positions that imply an increase in the risk of loss of operating income are proposed. Operations associated with the purchase and sale of electricity are carried out in accordance with the guidelines and standards established in Credit Risk Guidelines and Limits and the Liberalized Business Guidelines and Limits.

Specifically in relation to possible exposure to situations that constitute violations anti-corruption or anti-money laundering legislation due to the relationship of the Company and its subsidiaries with authorities, regulatory bodies and the government in general, the Company has implemented a *Compliance* Unit, hierarchically subordinated to the Board of Directors and linked to the Board through the Sustainability Committee. The Compliance Unit is autonomous. There are also *Compliance* units for its business activities, which are subordinated to the respective Boards of Directors, responsible for managing an integrity program and establishing measures, policies and standards to prevent corruption risks and the practice of illegal acts, as well as actions addressing situations of non-compliance that are identified. Among these measures and actions, the following stand out:

- Availability of all integrity documents (Code of Ethics, integrity and anti-corruption policies and procedures) to all employees and executives;
- Training of executives (leaders) and employees in the Company's Code of Ethics, **Anti-Corruption** and Fraud Policy and Crime Prevention Policy, as well as internal communications aimed at strengthening a culture of integrity and zero tolerance towards corruption and illicit acts. Throughout 2024, several training and communication initiatives were conducted in relation to Company's Code of Ethics and Compliance System, including topics such as conflicts of interest, corruption, workplace harassment, gifts and presents, relationship with government officials, antitrust practices and whistleblowing channels;
- Supplier *due diligence* processes and due diligence in donations and sponsorships;
- Compliance risk assessment processes in M&A operations.
- Specific procedures for relationship with public agents, as disciplined in the Standard of Relationship with the Government;
- The Company maintains an independently managed, Ethics Hotline, which may be used by all professionals of the Neoenergia Group and by the external public, and is intended to be used to receive reports of conduct contrary to the Code of Ethics and integrity policies and legislation.
- Investigation procedures: The Company has a structure to identify irregular conduct and proceed with investigations to ascertain the facts, as well as to apply any appropriate disciplinary measures, in addition to recommending improvements in the processes for the elimination of non-conformities;
- Ethical consultation channel for employees: Tool available to quickly clarify the doubts of all the Company's professionals related to the application of the Code of Ethics and other integrity documents;
- Anti-corruption clause and supplier due diligence procedures: In addition to the Code of Ethics, the Company has also adopted an anti-corruption clause model for its contracts and integrity-related due diligence procedures for supplier relationships, through means of an Integrity Questionnaire, reputational research and risk classification, as established in Purchasing Risk Guidelines and the

5.1 Description of risk management and market risks

Supplier Due Diligence Procedure.

- External and independent certification/validation of the Anti-Bribery Compliance and Management System.

It is important to note that in 2024, the Ethics Hotline at the Company and its subsidiaries received 616 valid complaints, 366 of which were admitted to the Compliance Units. None of the reports received pointed to conduct that, even in potential manner, violated: i) Federal Law No. 12.846/2013 - Anti-Corruption Act; ii) Federal No. 9.613/1998 - Money Laundering Act; iii) Federal Laws on Administrative Misconduct and Bidding Laws; iv) Federal Law No. 13.260/2016 - Counter-Terrorism Act; v) the Foreign Corrupt Practices Act (FCPA) or the UK Bribery Act.

Management reports considered to be valid or partially valid, after the investigation process, included changes in internal processes to mitigate risks and apply disciplinary measures to those responsible for inappropriate conduct, as appropriate.

In addition to the elements mentioned above, it should be noted that the Internal Audit performs an independent and objective evaluation supervision, intended to add value and improve the organization's operations, through the improvement of instruments for risk management, internal controls, compliance and governance processes.

a. instruments used for equity protection (hedge)

The main guidelines implemented in relation to *hedging* strategies are:

- Any debt instrument denominated or indexed to foreign currency must be protected and converted into Reals through *hedging* operations involving derivative financial instruments;
- Foreign exchange and commodity price risks must be controlled and mitigated for all investment projects, regardless of their value;
- Non-debt instruments involving disbursements subject to foreign exchange exposure must be protected through means of foreign exchange hedge operations, with the strategies employed in these operations assessed on a case-by-case basis;
- Assess the risk of debts in local currency and, if deemed necessary, contract hedge operations to mitigate interest rate risks according to the desired profile of fixed and floating debts, considering both the natural indexation to price indices in revenues and costs and the composition of interest indices providing remuneration for investment portfolios;
- The contracting of derivatives for speculative purposes is not permitted. The use of such derivatives must be exclusively dedicated to hedging purposes; and
- The contracting of 'exotic' and 'leveraged' derivatives is not permitted.

The main instruments used are swaps and Non-Deliverable Forwards (NDF).

The Company's hedge programs in force on the date of this Reference Form are as follows:

Hedge program for loans and financing in dollars: in order to provide economic and financial protection, the Company and its subsidiaries contract swap operations to convert debts and loans denominated in US dollars to Brazilian reals. Through these swaps, the Company assumes a passive position in reals linked to the CDI and/or IPCA and an active position in US dollars linked to fixed or floating rates. This program is classified using hedge accounting criteria.

As of December 31st, 2024, the Company and its subsidiaries had provided protection by implementing swaps for 100% of their indebtedness denominated in or indexed to the dollar.

Hedge program for loans and financing in Euros: in order to provide economic and financial protection, the Company and its subsidiaries contract swap operations to convert debts and loans denominated in Euros to Brazilian reals. Through these swaps, the Company and its subsidiaries assume a passive position in reals linked to the CDI and/or IPCA and an active position in euros linked to fixed or floating rates. This program is classified using

5.1 Description of risk management and market risks

hedge accounting criteria.

As of December 31st, 2024, the Company and its subsidiaries had provided protection by implementing swaps for 100% of their indebtedness denominated in or indexed to the Euro.

Hedge program for loans and financing in Yen: in order to provide economic and financial protection, the Company and its subsidiaries contract swap operations to convert debts and loans denominated in JPY to the real. Through these swaps, the Company and its subsidiaries assume a passive position in reals linked to the CDI and/or IPCA and an active position in JPY linked to fixed rates. This program is classified using hedge accounting criteria.

As of December 31st, 2024, the Company and its consolidated subsidiaries had provided protection by implementing swaps for 100% of their indebtedness denominated in or indexed to JPY. Hedge program for loans and financing in Brazilian reals indexed to pre-fixed rates: in order to provide economic and financial protection, the Company and its subsidiaries may contract swap operations to pre-fixed debts and loans in reals to convert pre-fixed debts and loans in Reals to CDI and/or IPCA. Through these swaps, the Company and its subsidiaries assume a passive position in relation to the CDI and/or IPCA and an active position in fixed rates.

Hedge program for disbursements in Brazilian reals: in order to provide economic and financial protection, the Company and its subsidiaries may contract swap operations aimed at protecting the Company from volatility in the price of its shares (NEOE3) in cases involving repurchase of its shares as part of its long-term executive remuneration program.

Hedge program for disbursements in US dollars: In order to reduce cash flow volatility, the Company and its subsidiaries may contract operations via NDF (Non-Deliverable Forwards) to mitigate the exchange exposure caused by disbursements denominated or indexed to the Dollar. This program is classified using hedge accounting criteria.

As of December 31st, 2024, the Company and its consolidated subsidiaries held US\$ 15 million in NDFs aimed at providing protection against disbursements denominated in or indexed to the US dollar. Hedge program for disbursements in Euros: In order to reduce cash flow volatility, the Company and its subsidiaries may contract operations via NDF to mitigate the foreign exchange exposure caused by disbursements denominated in or indexed to the Euro. This program is classified using hedge accounting criteria.

As of December 31st, 2024, the Company and its consolidated subsidiaries held €5.3 million in NDFs aimed at providing protection against disbursements denominated in or indexed to the euro.

b. parameters used to manage these risks

Financial operations periodically follow Company governance and are evaluated and reported to the Financial Committee and approved by the Board of Directors in accordance with established rules for purchasing authority.

In order to verify the classification or non-compliance of the risk of changes in exchange rates and risks associated with interest rates and price indices, as mentioned in item 4.3 of this Reference Form, the ratio between the nominal value of the exposure and the nominal value of the hedge is monitored in order to obtain an index close to 100%.

From among the parameters used to verify the framework of the mitigation strategies adopted, we wish to highlight: i) verification of the execution of hedge programs in accordance with approvals; ii) verification of the alignment between the cash flows for the protected item and the hedge instrument, particularly with regards to respective amounts and maturities and, iii) periodic updating of estimated exposures to avoid over-hedging.

Finally, the Company manages liquidity risk by maintaining adequate reserves of funds and credit lines that are approved together with some of the country's main financial institutions through means of the continuous monitoring of forecast and actual cash flows, and by combining the maturity profiles of financial assets and liabilities.

Additionally, the Company monitors the company's cash generation capacity monthly, through means of liquidity ratios in order to ensure that the commitments it has assumed are fulfilled within a period of 12 (twelve) months.

5.1 Description of risk management and market risks

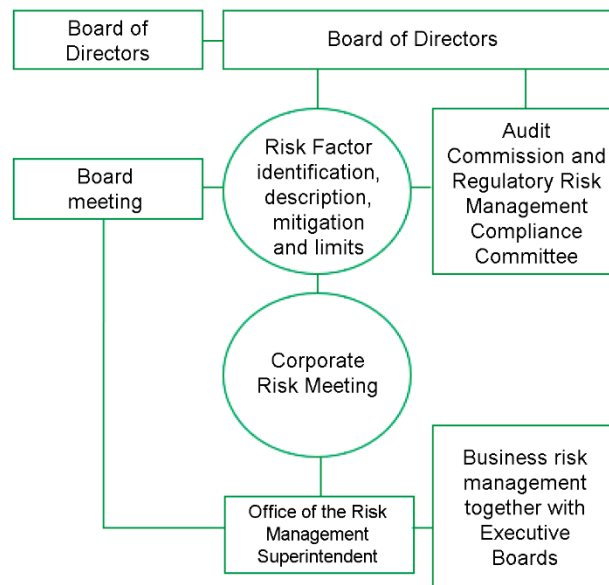
c. cases in which the issuer operates financial instruments with different asset protection (hedge) objectives and a description of these objectives

The Neoenergia group does not operate derivative financial instruments for purposes other than *hedging*. Financial Risk Guidelines and Limits prohibit the use of derivatives for speculative purposes, as well as the contracting of exotic or leveraged derivatives.

The use of derivatives serves the sole and specific purpose of protecting relevant assets and liabilities of the company, in particular liabilities contracted in foreign currencies, at variations in these currencies or interest rates.

iii. risk management organizational structure

In 2024, the Company's risk management organizational structure can be illustrated as follows:



Duties:

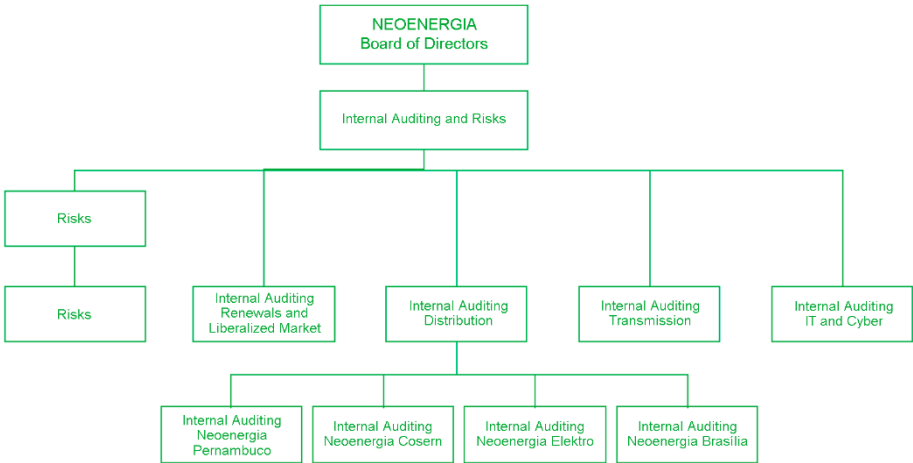
- Board of Directors: responsible for approving the General Corporate Risk Management Bases and their updates, the Specific Risk Management Guidelines and Limits and their respective risk limits; and for periodically monitoring the evolution of risk indicators.
- Audit Committee: responsible for analysis, recommendations and monitoring of the evolution of risk indicators in order to support the decisions of the Board of Directors; Executive Board Meeting: responsible for approving strategic risk maps; managing and monitoring the evolution of risk indicators; ensuring alignment between organizational strategy and risk management; integrating risk management into the strategic objectives of the Company and the business of the Neoenergia group.
- Risk Management Superintendence In 2024, the risk area reported to the Office of Internal Auditing and Risks Superintendent. The area is responsible for updating, coordinating and implementing guidelines and risk limits; preparing the strategic risk maps together with the Risk community; establishing monitoring indicators together with the focal points and limits and action plans together with the business and corporate areas; preparing monitoring reports for the Executive Board, Audit Committee and the Board of Directors; seeking continuous improvements in the risk management process and disseminating risk management culture within the Company and its subsidiaries.
- Business and corporate areas: responsible for assisting in the preparation

5.1 Description of risk management and market risks

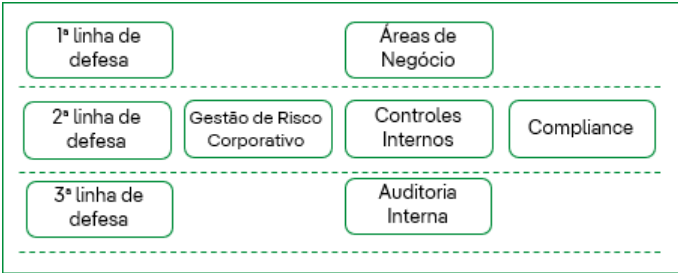
strategic risks maps; the proposal, monitoring and compliance with the established risk indicators and limits; the proposal, execution and control of action plans and risk mitigation strategies as approved by the competent authorities; acting proactively in the management and mitigation of risks, ensuring the role of the business area as the first line of defense in the management and control of risks; the consistent monitoring of external conditions in order to anticipate and mitigate risks that may generate negative impacts for the Company and the Neoenergia group.

In addition, corporate risk management is complemented by the Company's organizational structure of Governance, Risks, Compliance and Internal Controls, which includes:

- I. the Superintendence of Internal Audit, the Compliance Unit and the Superintendence of Internal Controls of the Company and its subsidiaries ensure the systematic monitoring of compliance with the established policies and strategies.



These bodies, together with Corporate Risk Management and the business and corporate areas, complement and strengthen the risk management structure by creating three lines of action:



In this model, the Business areas responsible for the activities of generation, distribution, transmission and commercialization of energy, as well as the corporate areas or functions, constitute the first line of risk management; the various risk control and compliance supervision functions established by the Company's Board of Directors (Corporate Risk, Internal Controls and Compliance) are the second line; and the independent evaluation is carried out by the Internal Audit, the third line.

The Company's organizational structure for controlling market risk management is composed of the Board of Directors, Executive Board, Financial and

5.1 Description of risk management and market risks

Investor Relations Board, Office of the Risk Management Superintendent, Audit Committee, in addition to the Internal Audit and Internal Control structures.

The Financial Committee, which is made up of shareholders' representatives, is responsible for monitoring the development of indicators and financial situation of the Company and its subsidiaries, evaluating the premises established under the Annual Financial Plan, monitoring premises and results for the investment and debt portfolio, as well as assessing and recommending alternatives for optimizing resource management and financial operations falling within the scope of the Board of Directors' authority.

The approval of operations involving derivatives is carried out by a competent authority in accordance with the Neoenergia Group's Limits and Authorizations Standards and articles of incorporation belong to Company subsidiaries, and normally involve the Executive Board and other competent authorities, as applicable.

The Risk Management Superintendence is responsible for defining strategies for monitoring, mitigating and controlling market risks involving other exposures and derivatives, while the Corporate Superintendence of Finance and Treasury is responsible for executing operations involving derivatives.

Market risk management is also an integral part of the entire risk and control management structure described in item 5.1 of this Reference Form, which includes well-defined responsibilities for the Board of Directors, Executive Board and Risk Management Superintendence, in addition to the structure of lines of defense that includes the participation of business and corporate areas and Internal Controls, Compliance and Internal Audits.

c. the adequacy of the operational structure and internal controls to verify the effectiveness of the adopted policy:

The Company's Management understands that its operational structure is adequate in ensuring compliance with the guidelines of General Corporate Risk Management Bases, in addition to considering them to be aligned with best market practices.

Risk management permeates all hierarchical levels of the Neoenergia group and involves the Internal Audit, Internal Controls and Compliance superintendencies, in addition to all business or corporate areas, defined as responsible for each mapped risk.

It should also be noted that Internal Audit is responsible for verifying compliance with the Company's policies and other regulations associated with the annual work plan, which is based on risks. The annual work plan of the Internal Audit is endorsed by the Audit Committee in order to support the achievement of the Company's strategic objectives, and is subsequently approved by the Board of Directors, including topics and regulations related to risk management, such as:

- Audit on the controls applied to comply with guidelines established in the Guidelines and Risk Limits;
- Annual audits related to compliance with the Code of Ethics; and
- Biannual review of the operation of the most critical controls of the Internal Control System on Financial Information.

Internal Auditing is structured to test compliance with guidelines and policies, while the Internal Controls area is structured to ensure control of risks related to the preparation and disclosure of financial statements. Additionally, it assists the business areas in identifying the need to create and improve controls, as well as the efficiency and effectiveness of administrative and operational processes. The results of these audits are reported directly to the Audit Committee and the Company's Board of Directors.

The Audit Committee aims to ensure that the internal audit activities are aligned with the Company's objectives, through the definition of policy guidelines for the activities carried out and approval of the audit plan. The Committee is also responsible for reviewing Internal Control

5.1 Description of risk management and market risks

deficiencies identified in audit reports and analyzing adopted correction measure, as well as monitoring and acting in the regularization of auditing issues.

5.2 Description of internal controls

5.2. Regarding the controls adopted by the issuer to ensure the preparation of reliable financial statements, indicate:

The Company has a specific Office of the Superintendent for matters related to Internal Controls, which reports to the Executive Board of Asset Control and Planning. The Office manages related issues together with the Risks and Internal Audit area, as well as the Compliance Unit.

The Company has implemented and maintains an environment of internal controls in order to provide its shareholders with security over the reliability of its statements and other financial and non-financial information, adopting the COSO 2013 model - Committee of Sponsoring Organization of the Treadway Commission - as its main reference. Such reference is used within the scope of all group companies, considering the materiality analysis of the financial statements and the principles and good practices for corporate governance and sustainability.

The internal control environment is supported by systems, which provide greater safety and reliability to the processes. Among the various peripheral systems that also have automated controls implemented, we highlight the SAP-R3 management system with its main modules and SAP-BPC responsible for the consolidation of accounting accounts, which manage a high number of automated controls. To ensure the proper segregation of function and the approval assumptions adopted by Management, the Company has the standard of limits and limits documented and implemented in the SAP R3 system.

Access profiles are parameterized in the SAP system, and conflicts are mapped and controlled through a specific SAP-GRC tool.

For the creation, release and change of profile, there is an approval flow involving area leaders, information owners, key users, Internal Controls and IT.

a. the main internal control practices and the degree of efficiency of such controls, indicating any imperfections and the measures taken to correct them

The Company's Internal Controls Superintendence is responsible for assisting Management in the design and implementation of controls over financial statements, in addition to other financial and non-financial indicators, based on the sustainability report, following the best market practices.

To this end, a methodology and work regulations were developed aiming at the involvement of the business areas, standardization and quality of the work developed. The Company's internal controls over financial and non-financial reporting are intended to provide guarantees regarding the preparation and fair presentation of the published financial statements and the sustainability report (GRI model). As with any system of internal controls and due to its inherent limitations, internal control over financial and non-financial reporting eventually cannot prevent or detect untrue statements.

Regarding the controls to ensure the reliability of the financial statements, the Company adopts in its internal control model the references of COSO 2013, using a computerized and online support tool for its documentation, monitoring and certification of financial information and controls, giving transparency and reliability to the numbers of the Company and its subsidiaries. In addition to these, several process mapping and control design works are carried out, aiming at continuous improvement and greater reliability of the processes.

The effectiveness of internal controls is tested by the Company's Internal Audit area. The tests are carried out following the methodology established by the Corporate Audit of the Neoenergia Group. The results of these tests contribute to the strengthening of the efficiency of controls, reliability and integrity

5.2 Description of internal controls

of financial information, as well as to dissemination of the importance of these actions within the organization.

The results of these tests contribute to the strengthening of the efficiency of controls, reliability and integrity of financial information, as well as to dissemination of the importance of these actions within the organization.

Additionally, since 2022, the Company has implemented an Internal controls model to support the generation and disclosure of information contained in the Sustainability Report. The model, structure and tools are similar to those used for financial information.

b. organizational structures involved

At the Company, internal controls are evaluated through a structure that involves the Board of Directors and Audit Commission, Advisory Committees, Executive Board, Offices of the Superintendent of Internal Controls and Risks, Compliance Unit, in addition to Internal Auditing and business areas. The Board of Directors must be aware of significant deficiencies and material weaknesses found in the Company's internal control environment, validating the appropriate actions to mitigate deficiencies found. The Audit Committee is a body linked to the shareholders, whose competence includes, among others, supervising the actions taken by managers, provide an opinion on the Company's accounts (including, but not limited to, financial statements and capital modifications) and monitor development of the GAP management identified by Independent and Internal Auditors.

The Audit Committee and Advisory Committees, in particular the Audit Commission, are responsible for advising the Board of Directors, particularly on the following topics related to the control environment: (i) monitoring the implementation and execution of controls to mitigate business risks; (ii) monitoring the implementation of internal controls resulting from deficiencies identified by the Independent Auditors; (iii) remaining aware of the work conducted by the Compliance area and, (iv) approval of the Internal Audit work plan.

The Company does not have permanent or temporary Committees in operation, but the following Committees are in place at the Neoenergia Group: Committees Audit Committee, Compensation and Succession Committee, Related Party Committee, Financial Committee and Sustainability Committee, installed at its parent company.

The Sustainability Committee is responsible for supervising the activities of Neoenergia's Compliance Unit in relation to regulatory compliance and conduct of the Compliance System, as well as evaluating this unit's work plan.

The Executive Board's main duties in relation to the control environment include: remain aware, propose and/or authorize and monitor the implementation and execution of controls to mitigate business risks, and monitor the implementation of internal controls resulting from deficiencies identified by the Independent Auditors.

We wish to reiterate that the Company has a specific Office of the Superintendent for matters related to Internal Controls, which reports to the Asset Control and Planning Board and provides senior management with a communicates monthly summary of the Group's control environment. There are also two other Offices of the Superintendent, which are: (i) Compliance, which reports to Neoenergia's Compliance Unit, which in turn responds to the Board of Directors, through the Sustainability Committee and, (ii) Internal Auditing and risk, which reports to the Audit Committee and the Board of Directors. Such Offices of the Superintendent act jointly to manage related issues. The main duties of each Office are listed below.

5.2 Description of internal controls

Office of the Superintendent of Internal Controls: (i) prepare and execute the process mapping work plan, identify risks and design controls to ensure the reliability of the financial and non-financial statements; (ii) promote semiannually on the part senior management, formal certification of the financial information disclosed to the market. (iii) monitor the evolution of the Company's control environment, monitoring the implementation and execution of controls and, (iv) report the control status to the Executive Board on a monthly basis and periodically to the advisory bodies of the Board of Directors through reports and presentations.

Office of the Risk Management and Auditing Superintendent: (i) identify, assess and monitor risks in accordance with COSO- ERM (COSO II) and ISO 31000; (ii) conduct the process of preparing and updating the Company's strategic risk map together with the risk focal points, recommending mitigating actions; (iii) monitor and control the indicators, limits and action plans for identified risks; (iv) seek continuous improvements in the risk management process; (v) support the process of updating risk policies, and (vi) disseminate a risk management culture at the Company and its subsidiaries.

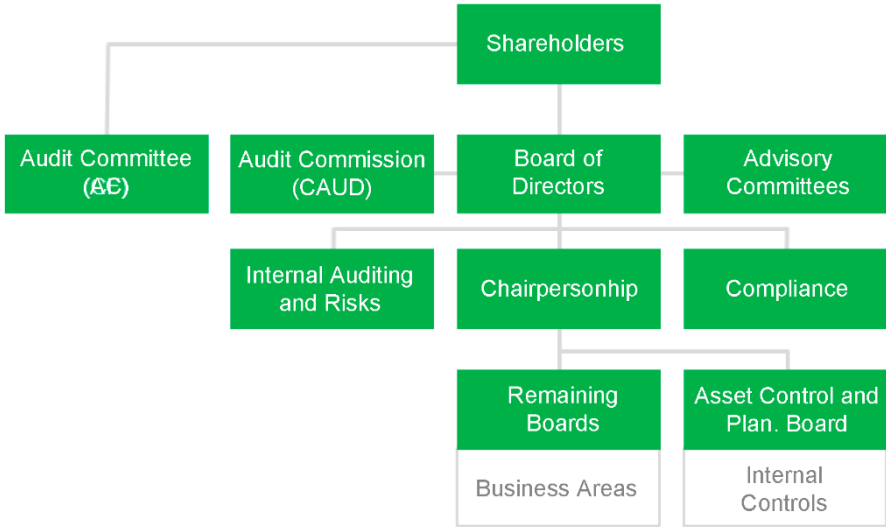
Office of the Internal Audit Superintendent: among other duties, (i) plan and execute the annual work plan, recommending controls for the mitigation of identified gaps; (ii) monitor and report to the Executive Board and advisory committees of the Board of Directors on the monitoring and implementation of internal controls resulting from deficiencies identified by the Independent Auditors; (iii) prepare an annual report on Internal Audit activities; (iv) establish guidelines on quality requirements and promotion of global certifications, promoting periodic evaluations of the Internal Audit area and, (v) define the strategic lines and the dimensioning of the Internal Audit function within the Neoenergia group.

Office of the Compliance Superintendent, responsible for the management of Neoenergia's Compliance Unit and its executive functions, involving the following responsibilities: (i) prepare and maintain the integrity program in accordance with the Company's Compliance System; (ii) evaluate violations of the Code of Ethics and other compliance regulations; (iii) prepare compliance policies and standards (iv) identify and conduct mitigation actions for the risks of corruption and fraud in the Company; v) evaluate risks and reputational aspects among suppliers; vi) conduct external certification and validation processes of the Integrity Program, in alignment with best compliance practices; vii) prepare an annual report on Compliance and crime prevention activities; and, viii: Develop training and communication programs on business ethics for employees and executives, with the objective of strengthening a culture of integrity.

Business areas must participate in the design of the controls, as well as implement and execute controls.

The figure below illustrates the reporting and attribution structure of the bodies involved in the Company's internal control model.

5.2 Description of internal controls



c. if and how the efficiency of internal controls is supervised by the issuer's management, indicating the position of the persons responsible for monitoring

The Office of the Superintendent of Internal Controls reports directly to the Executive Director of Asset Control and Planning and serves to monitor implementation of controls on financial and non-financial information, as well as the execution and quality of evidence provided therein at the Company. Action plans for risk mitigation are proposed by the Executive Director of Asset Control and Planning together with business areas and approved by the Executive Board.

In addition, the progress of the implementation of the action plans is monitored monthly by the Executive Board and periodically by the Audit Commission and Audit Committee through the report made by the Office of the Superintendent of Internal Controls.

The information presented to Management on the control environment mainly presents: (i) percentage of controls implemented and not implemented during the phases of expansion projects for methodology to other businesses; (ii) percentage of controls performed after the deadline; and (iii) controls performed as unsatisfactory, (iv) controls with inadequate evidence.

d. deficiencies and recommendations on the internal controls present in the detailed report, prepared and forwarded to the issuer by the independent auditor, under the terms of regulations issued by the CVM that address registration and exercise of the independent audit activity

According to the report prepared and forwarded by our independent auditors, related to the Financial Statements for the fiscal year ended December 31, 2024, no significant deficiencies were identified.

Internal Auditing conducts assessments on the effectiveness of internal controls based on the highest level of independence and objectivity within the organization. The results of these evaluations are reported to senior management and the Audit Committee.

e. comments of the directors on the deficiencies pointed out in the detailed report prepared by the independent auditor and on corrective measures taken

5.2 Description of internal controls

No significant deficiencies were identified under Deloitte's contracted consolidated audit in 2024. Other improvements identified in the work of the Independent Auditors were directed by Management, and mitigation is being carried out by the responsible areas with monitoring from the Office of the Superintendent of Internal Controls.

5.3 Integrity Program

5.3 - Integrity Program

Regarding internal integrity mechanisms and procedures adopted by the Neoenergia Group to prevent, detect and remedy deviations, fraud, irregularities and unlawful acts committed against the government, whether national or foreign, inform:

a. whether the issuer has rules, policies, procedures or practices in place aimed at prevention, detection and remediation of fraud and illicit acts committed against the government, identifying, if applicable:

That the Company has a regulatory unit that integrates its Compliance System that allows it to prevent, detect and remedy inappropriate conduct by its employees, as well as educate and train them to strengthen a culture of integrity.

The following documents are highlighted within this regulatory unit:

- Code of Ethics;
- General Corporate Governance and Sustainability Policy;
- Anti-Corruption and Fraud Policy;
- Compliance and Whistleblower Protection Policy;
- Antitrust Compliance Policy;
- General Corporate Risk Management Bases and deployment under other Guidelines and Risk Limits;
- Reputational Risk Guidelines;
- Manual on Gifts, Presents, Hospitality and Advantages;
- Donations and Sponsorships Manual;
- Conflict of Interest Manual;
- Government Relations Manual;
- Limits and Jurisdictions Standard;
- Standard for the application of disciplinary measures;
- Procedure for Conflict of Interest and Related Operations;
- Supplier Due Diligence Procedure;
- Investment/Divestment Due Diligence Procedure;
- Internal Reporting Investigation Procedure;
- Internal Regulations of the Compliance Unit and,
- Basic Internal Audit Standard.

i. the main integrity mechanisms and procedures adopted and their adjustment to the profile and risks identified by the issuer, informing how often risks are reassessed and the policies, procedures and practices adapted

In addition to the regulations listed above, the Neoenergia Group has: 1) a reporting system for complaints associated with teams for internal investigation; 2) procedures for consultations, in order to allow

5.3 Integrity Program

employees to clarify concerns regarding the Code of Ethics and other integrity regulations and their application on a daily basis; 3) compliance questionnaires for suppliers and sponsorship proponents; 4) due diligence process for evaluating suppliers and beneficiaries of donations and sponsorships and due diligence process for investment projects; 5) periodic assessment of compliance risks and the practice of crimes; 6) general periodic training on Code of Ethics and corruption prevention and specific training on integrity issues among teams and, 7) integrity and reputational assessment for employees in leadership and board positions.

The integrity risk assessment is carried out or reviewed periodically by Neoenergia's Compliance Unit, through the Office of the Compliance Superintendent. The Neoenergia Group performs several activities in order to carry out a survey of risks of corruption and crime, and thus act in the prevention and improvement of its integrity program, ensuring its effectiveness.

Additionally, the monitoring of the conduct of its employees, through specific checks, as well as management of the information received in the consultation and complaint channels, provides an analysis of the situations and allows for the proposition and implementation of improvements in processes and procedures.

With regards to integrity policies, these items are reviewed periodically, or whenever necessary, considering the process of continuous improvement of the Integrity Program.

Furthermore, the Company has held the Pro Ethics Seal, granted by the CGU, since the 2016 edition, in recognition of the effectiveness of its Integrity Program, as provided for in Federal Decree No. 8.420/15 and its successor, Federal Decree No. 11.129/22, as well as ISO 37001 certification, related to the effectiveness of its anti-bribery management process.

ii. the organizational structures involved in monitoring the functioning and efficiency of internal integrity mechanisms and procedures, indicating their attributions, whether their creation has been formally approved, the issuer's bodies to which they report, and the mechanisms to guarantee the independence of their managers, if applicable

For operation of internal integrity mechanisms and procedures, the Neoenergia Group maintains a Compliance Unit, an administrative body, in which the Office of the Compliance Superintendent participates, reporting to the Board of Directors through its Sustainability Committee, with independence of action and budget. Creation of the Office was formally approved by the Board of Directors and its main attributions are: (i) to prepare and maintain the integrity program, ensuring the effectiveness of the Compliance System; (ii) to manage the ethics hotline and the reports registered therein; (iii) to investigate and evaluate violations of ethics and integrity regulations; prepare/review compliance policies and standards; (v) identify and conduct mitigation actions for risks of corruption, fraud and illicit conduct at the Company; (vi) structure and execute training and integrity communication for the Company's employees and, (vii) carry out due diligence processes for executives, directors, suppliers and investment projects.

The Neoenergia Group maintains other bodies that have responsibilities related to the Integrity Program, and that interact with the Compliance Unit and the Office of the Compliance Superintendent: (i) Office of the Internal Controls Superintendent, (ii) Office of the Risk Management Superintendent and, (iii) Risk Management Audit Superintendent, the duties of which have already been specified in 5.3, item "b":

The Advisory Committees for the Board of Directors, in particular the Audit Committee, the task of which is to advise the Board of Directors, mainly on the following topics related to the control environment, are also part of the structure for monitoring functioning of integrity mechanisms and procedures: (i) monitoring the implementation and execution of controls and actions to mitigate business risks;

5.3 Integrity Program

(ii) monitoring the implementation of internal controls resulting from deficiencies identified by the Independent Auditors; (iii) remaining aware of the work conducted by the Compliance area related to any accounting or financial fraud and, (iv) approval of the Internal Audit work plan.

Additionally, the Executive Board's, in relation to the control environment, main duties include: remaining aware of, proposing and/or authorizing and monitoring implementation and execution of controls to mitigate business risks, and monitoring implementation of internal controls resulting from deficiencies identified by the Office of the Compliance Superintendent and Independent Auditors.

iii. whether the issuer has a formally approved code of ethics or conduct, indicating:

Neoenergia has a Code of Ethics formally approved by the Board of Directors.

Whether the code applies to all officers, auditing councilors, board members and employees and also covers third parties, such as suppliers, service providers, intermediary agents and associates:

The Code of Ethics applies indistinctly to all employees of the Neoenergia Group, regardless of their position, hierarchical position or type of relationship. It also applies to its suppliers, service providers, intermediary agents and associates.

Sanctions applicable in the event of violation of the code or other rules related to the subject, identifying the document in which these sanctions are provided for:

The Neoenergia Group maintains a structure and regulatory forecast to identify misconduct through investigations, as well as to apply any appropriate disciplinary measures, in addition to recommending improvements in processes and procedures, in order to mitigate the risk of new occurrences of determined events. The Standard of Disciplinary Measures also provides for sanctions for failure to comply with the accepted Code of Ethics and integrity policies, as well as a failure to carry out mandatory compliance training. The sanctions provided for and that may be applied are defined in specific legislation (CLT), and range from warning to dismissal for just cause, depending on the severity of the conduct, or termination of the contract of the executive or supplier, provided for in the Code of Ethics itself and in Disciplinary Measures Standards.

Body that approved the code, date of approval and, if the issuer discloses the code of conduct, locations on the world wide web where the document can be consulted:

The current version of Neoenergia Group's Code of Ethics was approved by Neoenergia's Board of Directors on April 12, 2024 and disclosed on the Company's internal network and on the website of the Company and the respective Group companies, on the Corporate Governance - Ethics and Integrity - Code of Ethics page.

<https://www.neoenergia.com/documents/d/guest/codigo-de-etica>

b. when the issuer has an ethics hotline, indicating, if applicable:

i. Whether the ethics hotline is internal or owned by a third party:

5.3 Integrity Program

The Company maintains an internal reporting channel with independent management by the Compliance Unit, through the Office of the Compliance Superintendent.

ii. Whether the channel is open to receiving complaints from third parties or if it only receives complaints from employees:

The Ethics Hotline may be used by all professionals of the Neoenergia Group and by the external public, and is intended to be used to receive reports of conduct contrary to internal regulations (such as the Code of Ethics and integrity policies) and legislation.

iii. Whether there are mechanisms in place for anonymity and protection of whistleblowers in good faith:

The Ethics Hotline, which managed by a specialized company, following best market practices, provides the preservation of confidentiality and anonymity of whistleblowers. Additionally, the Code of Ethics establishes the rule of non-retaliation to whistleblowers in good faith, as well as a Compliance and Informant Protection Policy. The Compliance Unit, which is autonomous, holds the power and autonomy to investigate and recommend disciplinary measures for possible cases of retaliation or punishment against those that submit complaints or claims.

iv. Body of the issuer responsible for investigating complaints:

The Compliance Unit, through the Office of the Compliance Superintendent, is the body responsible for managing the entire process of investigating complaints, including conducting investigations.

c. number of confirmed cases in the last three (3) fiscal years involving deviations, fraud, irregularities and unlawful acts practiced against the government and corrective measures adopted

The Company has not had confirmed cases in the last three (3) years involving fraud, irregularities and unlawful acts committed against the government.

d. if the issuer does not have rules, policies, procedures or practices in place aimed at the prevention, detection and remediation of deviations, fraud, irregularities and unlawful acts committed against the government, identify the reasons for which the issuer has not adopted controls in this regard

Not applicable.

5.4 Significant changes

5.4. - Inform whether, in relation to the last fiscal year, there were significant changes in the main risks to which the issuer is exposed or in the risk management policy adopted, also commenting on any expectations of reduction or increase in the issuer's exposure to such risks

All Risk Management changes have been inserted in the previous items.

5.5 Other relevant information

5.5 - Other information that the issuer deems relevant

Neoenergia obtained the Pro-Ethics Seal, granted by the Ministry of Transparency and the Office of the Comptroller General in 2023 on the 5th consecutive occasion, in addition to having renewed its ISO 37001 certification (Anti-Bribery Systems Management), valid until February 2026.

The group was among the most engaged companies in open innovation in Brazil. The company won third place, in the segment of electricity and renewables, and was ranked among the 50 best in the eighth edition of the TOP 100 Open Corps Award.

The Company is part of the Anti-Corruption Working Group at the UN Global Compact Brazil Network.

Neoenergia was one of the winners of the Eco 2023 Award, promoted by AmCham Brasil, one of the most significant awards for sustainability business practices. Neoenergia was awarded the Gold Trophy for the Green Corridor, Green Trail and Electric Truck projects implemented under the company's Electric Mobility Research and Development (R&D) Program.

For the third consecutive year, Neoenergia won the Transparency Trophy, granted by the National Association of Finance, Administration and Accounting Executives (ANEFAC), for the quality and transparency of the financial information provided to the market.

Neoenergia became part of the IDIVERSA B3 index, the first diversity index in Latin America based on two pillars: gender and ethnicity. The portfolio, launched in August/23, consists of 79 shares.

In September 2024, the company won an award for best Compliance Department in the energy and infrastructure segment at the 2024 edition of the Leaders League Compliance Summit & Awards Brazil.

6.1/2 Shareholding

CONTROLLING COMPANY/ INVESTOR					
SHAREHOLDER					
CPF/CNPJ shareholder	Nationality-State	Party to shareholders agreement	Controlling shareholder	Last modified	
Shareholder Resident Overseas	Name of Legal or Mandatory Representative		Type of entity	CPF/CNPJ	
Share description Unit					
Number of shares of common stock Units	Shares of common stock %	Qty. Shares of preferred stock Units	Shares of preferred stock %	Total number of shares Units	Total shares %
PARENT COMPANY / INVESTOR			CPF/CNPJ shareholder		Composition of share capital
CAIXA DE PREVID.DOS FUNC.DO BANCO DO BRASIL					
33.754.482/0001-24	Brazil	Yes	No	04/17/2025	
No					
367,647,583	30.289	0	0.000	367,647,583	30.289
Share Class	Qty. of shares Unit	Shares %	Shares (%) of type	Shares (%) of share capital	
TOTAL	0	0.000			
IBERDROLA ENERGIA S.A.					
05.470.823/0001-02	Spain	Yes	Yes	04/17/2025	
Yes	MARIA ALICE NOGUEIRA DE SA PIKELNY SCHMUZIGER		Physical	263.572.288-93	
606,898,625	50.000	0	0.000	606,898,625	50.000
Share Class	No. of shares Units	Shares %	Shares (%) of type	Shares (%) of share capital	
TOTAL	0	0.000			
IBERDROLA, S.A.					
34.148.133/0001-21	Spain	Yes	Yes	04/17/2025	
Yes	IBERDROLA, S.A.		Legal	34.148.133/0001-21	
42,482,904	3.500	0	0.000	42,482,904	3.500
Share Class	No. of shares Units	Shares %	Shares (%) of type	Shares (%) of share capital	
TOTAL	0	0.000			
TREASURY SHARES					

6.1/2 Shareholding

CONTROLLING COMPANY/ INVESTOR						
SHAREHOLDER						
CPF/CNPJ shareholder	Nationality-State	Party to shareholders agreement	Controlling shareholder	Last modified		
Shareholder Resident Overseas	Name of Legal or Mandatory Representative		Type of entity	CPF/CNPJ		
Share description Unit						
Number of shares of common stock Units	Shares of common stock %	Qty. Shares of preferred stock Units	Shares of preferred stock %	Total number of shares Units	Total shares %	
PARENT COMPANY / INVESTOR				CPF/CNPJ shareholder	Composition of share capital	
0	0.000	0	0.000	0	0.000	
OTHER						
196,768,136	16.211	0	0.000	196,768,136	16.211	
TOTAL						
1,213,797,248	100.000	0	0.000	1,213,797,248	100.000	

6.1/2 Shareholding

CONTROLLING COMPANY/ INVESTOR					
SHAREHOLDER					
CPF/CNPJ shareholder	Nationality-State	Party to shareholders agreement	Controlling shareholder	Last modified	
Shareholder Resident Overseas	Name of Legal or Mandatory Representative		Type of entity	CPF/CNPJ	
Share description Unit					
Number of shares of common stock Units	Shares of common stock %	Qty. Shares of preferred stock Units	Shares of preferred stock %	Total number of shares Units	Total shares %
CONTROLLING COMPANY/ INVESTOR			CPF/CNPJ shareholder	Share capital composition	
IBERDROLA ENERGIA S.A.			05.470.823/0001-02		
Iberdrola S.A.U.					
Spain		No	Yes	04/17/2025	
Yes			Physical		
49,097,370	0.824	0	0.000	49,097,370	0.824
Share Class	Qty. of shares Unit	Shares %	Shares (%) of type	Shares (%) of share capital	
TOTAL	0	0.000			
TREASURY SHARES					
0	0.000	0	0.000	0	0.000
OTHER					
5,910,309,451	99.176	0	0.000	5,910,309,451	99.176
TOTAL					
5,959,406,821	100.000	0	0.000	5,959,406,821	100.000

6.1/2 Shareholding

CONTROLLING COMPANY/ INVESTOR					
SHAREHOLDER					
CPF/CNPJ shareholder	Nationality-State	Party to shareholders agreement	Controlling shareholder	Last modified	
Shareholder Resident Overseas	Name of Legal or Mandatory Representative		Type of entity	CPF/CNPJ	
Share description Unit					
Number of shares of common stock Units	Shares of common stock %	Qty. Shares of preferred stock Units	Shares of preferred stock %	Total number of shares Units	Total shares %
CONTROLLING COMPANY/ INVESTOR			CPF/CNPJ shareholder	Share capital composition	
IBERDROLA, S.A.			34.148.133/0001-21		
IBERDROLA					
	Spain	No	No	04/17/2025	
Yes			Legal		
42,482,904	100.000	0	0.000	42,482,904	100.000
Share Class	Qty. of shares Unit	Shares %	Shares (%) of type	Shares (%) of share capital	
TOTAL	0	0.000			
TREASURY SHARES					
0	0.000	0	0.000	0	0.000
OTHER					
0	0.000	0	0.000	0	0.000
TOTAL					
42,482,904	100.000	0	0.000	42,482,904	100.000

6.1/2 Shareholding

CONTROLLING COMPANY/ INVESTOR					
SHAREHOLDER					
CPF/CNPJ shareholder	Nationality-State	Party to shareholders agreement	Controlling shareholder	Last modified	
Shareholder Resident Overseas	Name of Legal or Mandatory Representative		Type of entity	CPF/CNPJ	
Share description Unit					
Number of shares of common stock Units	Shares of common stock %	Qty. Shares of preferred stock Units	Shares of preferred stock %	Total number of shares Units	Total shares %
PARENT COMPANY / INVESTOR			CPF/CNPJ shareholder		Composition of share capital
CAIXA DE PREVID.DOS FUNC.DO BANCO DO BRASIL			33.754.482/0001-24		
TREASURY SHARES					
0	0.000	0	0.000	0	0.000
OTHER					
2,867,561,170	100.000	0	0.000	2,867,561,170	100.000
TOTAL					
2,867,561,170	100.000	0	0.000	2,867,561,170	100.000

6.1/2 Shareholding

CONTROLLING COMPANY / INVESTOR						
SHAREHOLDER						
CPF/CNPJ shareholder	Nationality-State	Party to shareholders agreement	Controlling shareholder	Last modified		
Shareholder Resident Overseas	Name of Legal or Mandatory Representative		Type of entity	CPF/CNPJ		
Share description Unit						
Number of shares of common stock Units	Shares of common stock %	Qty. Shares of preferred stock Units	Shares of preferred stock %	Total number of shares Units	Total shares %	
PARENT COMPANY / INVESTOR				CPF/CNPJ shareholder	Composition of share capital	
Iberdrola S.A.U.						
TREASURY SHARES						
0	0.000	0	0.000	0	0.000	
OTHER						
6,520,457,000	100.000	0	0.000	6,520,457,000	100.000	
TOTAL						
6,520,457,000	100.000	0	0.000	6,520,457,000	100.000	

6.3 Distribution of capital

Date of last annual general meeting / Date of last change	04/17/2025
Number of individual shareholders	60,183
Number of legal entity shareholders	251
Number of institutional investors	462

Outstanding Shares

Outstanding shares corresponding to all issuer shares with the exception of those held by the controller, related entities, the issuer's managers and shares held in treasury

Number of shares of common stock	195,592,180	16.114%
Number of shares of preferred stock	0	0.000%
Total	195,592,180	16.114%

6.4 Ownership interest in companies

Trade Name	CNPJ	Ownership interest in issuer (%)
COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – NEOENERGIA COELBA	15.139.629/0001-94	98.98
COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE	10.835.932/0001-08	100
COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN	08.324.196/0001-81	100
ELEKTRO REDES	02.328.280/0001-97	99.68
NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A.	07.522.669/0001-92	100
AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A.	10.338.320/0001-00	90.18
EKTT 10 A SERV. DE TRANSMISSÃO DE ENERGIA ELÉTRICA SPE S.A. – EKTT 10	28.439.080/0001-03	100
EKTT 8 A SERVIÇOS DE TRANSMISSÃO DE ENERGIA ELÉTRICA SPE S.A. – EKTT 8	28.438.899/0001-48	100
EKTT 9 A SERVIÇOS DE TRANSMISSÃO DE ENERGIA ELÉTRICA SPE S.A. – EKTT 9	28.438.777/0001-51	100
NEOENERGIA GUANABARA TRANSMISSÃO DE ENERGIA	28.438.913/0001-03	100
NEOENERGIA ITABAPOANA TRANSMISSÃO DE ENERGIA S.A. – ITABAPOANA	28.439.049/0001-64	100
NEOENERGIA LAGOS DOS PATOS TRANSMISSÃO DE ENERGIA	28.439.014/0001-25	100

6.4 Ownership interest in companies

Trade Name	CNPJ	Ownership interest in issuer (%)
EKTT 7 A SERVIÇOS DE TRANSMISSÃO DE ENERGIA ELÉTRICA SPE S.A. – EKTT 7	28.438.834/0001-00	100
NEOENERGIA TRANSMISSORA 11 SPE S.A.	36.257.187/0001-50	100
NEOENERGIA VALE DO ITAJAÍ TRANSMISSÃO DE ENERGIA	28.443.452/0001-67	100
POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A.	17.873.542/0001-71	100
NEOENERGIA SMART	01.644.193/0001-86	100
NC ENERGIA S.A.	04.023.261/0001-88	100
TERMOPERNAMBUCO S/A	03.795.050/0001-09	100
BAHIA PEQUENA CENTRAL HIDRELÉTRICA S.A. - BAHIA PCH II	09.007.286/0001-01	100
ENERGÉTICA ÁGUAS DA PEDRA S.A. – EAPSA	08.768.414/0001-77	100
GERAÇÃO CÉU AZUL S.A.	09.136.819/0001-55	100
GERAÇÃO CIII S.A.	08.274.591/0001-05	100
ITAPEBI GERAÇÃO DE ENERGIA S.A.	02.397.080/0001-96	100
ARIZONA I ENERGIA RENOVÁVEL S.A.	11.944.524/0001-57	100
CAETITÉ I ENERGIA RENOVÁVEL S.A.	12.158.428/0001-46	100
CAETITÉ II ENERGIA RENOVÁVEL S.A.	12.106.989/0001-00	100
CAETITÉ III ENERGIA RENOVÁVEL S.A.	12.106.879/0001-30	100
CALANGO I ENERGIA RENOVÁVEL S.A.	12.106.898/0001-66	100
CALANGO II ENERGIA RENOVÁVEL S.A.	12.107.047/0001-38	100

6.4 Ownership interest in companies

Trade Name	CNPJ	Ownership interest in issuer (%)
CALANGO III ENERGIA RENOVÁVEL S.A.	12.106.962/0001-09	100
CALANGO IV ENERGIA RENOVÁVEL S.A.	12.106.862/0001-82	100
CALANGO V ENERGIA RENOVÁVEL S.A.	12.159.338/0001-70	100
CALANGO VI ENERGIA RENOVÁVEL S.A.	19.560.837/0001-13	100
CANOAS 2 ENERGIA RENOVAVEL S.A.	22.546.171/0001-53	100
CANOAS 3 ENERGIA RENOVAVEL S.A.	22.552.934/0001-79	100
CANOAS 4 ENERGIA RENOVAVEL S.A.	22.563.859/0001-41	100
CANOAS ENERGIA RENOVÁVEL S.A.	21.540.713/0001-18	100
CHAFARIZ 1 ENERGIA RENOVAVEL S.A.	22.546.153/0001-71	100
CHAFARIZ 2 ENERGIA RENOVAVEL S.A.	22.548.637/0001-50	100
CHAFARIZ 3 ENERGIA RENOVAVEL S.A.	22.552.057/0001-36	100
CHAFARIZ 4 ENERGIA RENOVAVEL S.A.	30.061.007/0001-84	100
CHAFARIZ 5 ENERGIA RENOVAVEL S.A.	30.039.570/0001-56	100
CHAFARIZ 6 ENERGIA RENOVAVEL S.A.	22.563.841/0001-40	100
CHAFARIZ 7 ENERGIA RENOVAVEL S.A.	22.563.215/0001-53	100
ELEKTRO RENOVÁVEIS DO BRASIL S.A.	09.012.586/0001-89	100
ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A	04.569.050/0001-45	100
FORÇA EÓLICA PARTICIPAÇÕES S.A.	12.793.756/0001-14	100
FORÇA EÓLICA DO BRASIL 1 S.A.	18.064.652/0001-55	100

6.4 Ownership interest in companies

Trade Name	CNPJ	Ownership interest in issuer (%)
FORÇA EÓLICA DO BRASIL S.A. – FEB	12.227.426/0001-61	100
FORÇA EÓLICA DO BRASIL II S.A.	12.523.923/0001-07	100
LAGOA 1 ENERGIA RENOVÁVEL S.A.	21.540.697/0001-63	100
LAGOA 2 ENERGIA RENOVAVEL S.A.	21.540.731/0001-08	100
LAGOA 3 ENERGIA RENOVÁVEL S.A.	22.566.701/0001-25	100
LAGOA 4 ENERGIA RENOVAVEL S.A.	22.552.964/0001-85	100
MEL II ENERGIA RENOVÁVEL S.A.	12.107.032/0001-70	100
OITIS 1 ENERGY RENOVÁVEL S/A.	34.211.213/0001-84	100
OITIS 10 ENERGIA RENOVÁVEL S/A.	34.211.456/0001-12	100
OITIS 2 ENERGIA RENOVAVEL S.A.	34.238.187/0001-88	100
OITIS 21 ENERGIA RENOVÁVEL S/A.	34.211.419/0001-04	100
OITIS 22 ENERGIA RENOVÁVEL S/A.	34.211.180/0001-72	100
OITIS 3 ENERGIA RENOVAVEL S.A.	34.238.239/0001-16	100
OITIS 4 ENERGIA RENOVÁVEL S/A.	34.211.484/0001-30	100
OITIS 5 ENERGIA RENOVÁVEL S/A.	34.211.252/0001-81	100
OITIS 6 ENERGIA RENOVÁVEL S/A.	34.211.096/0001-59	100
OITIS 7 ENERGIA RENOVÁVEL S/A.	34.211.395/0001-93	100
OITIS 8 ENERGIA RENOVÁVEL S/A.	34.211.894/0001-80	100
OITIS 9 ENERGIA RENOVÁVEL S/A.	34.211.291/0001-89	100
SANTANA I ENERGIA RENOVÁVEL S.A.	19.560.874/0001-21	100
SANTANA II ENERGIA RENOVÁVEL S.A.	19.588.049/0001-35	100

6.4 Ownership interest in companies

Trade Name	CNPJ	Ownership interest in issuer (%)
VENTOS DE ARAPUÁ 1 ENERGIA RENOVÁVEL S.A.	30.039.714/0001-74	100
VENTOS DE ARAPUÁ 2 ENERGIA RENOVÁVEL S.A.	30.040.812/0001-21	100
VENTOS DE ARAPUÁ 3 ENERGIA RENOVÁVEL S.A.	30.062.989/0001-29	100
LUZIA 2 ENERGIA RENOVÁVEL S/A.	34.211.238/0001-88	100
LUZIA 3 ENERGIA RENOVÁVEL S/A.	34.211.160/0001-00	100
ELEKTRO O&M	02.041.066/0001-55	100
NEOENERGIA OPERAÇÃO E MANUTENÇÃO S.A.	05.194.137/0001-48	100
NEOENERGIA SERVIÇOS	04.780.652/0001-47	100
BELO MONTE PARTICIPAÇÕES	11.669.068/0001-84	100
NEOENERGIA INVESTIMENTOS S.A.	08.773.138/0001-35	100
NEOENERGIA SOLUÇÕES VERDES S.A.	34.211.168/0001-68	100
ENERGÉTICA CORUMBÁ III S.A. – ECIII	04.631.430/0001-62	25
NORTE ENERGIA S.A. – NESA	12.300.288/0001-07	10
NEOENERGIA TRANSMISSÃO S.A.	36.257.233/0001-11	50
NEOENERGIA ATIBAIA TRANSMISSÃO DE ENERGIA S.A.– ATIBAIA	27.848.099/0001-32	50
NEOENERGIA BIGUAÇU TRANSMISSÃO DE ENERGIA S.A.– BIGUAÇU	27.853.497/0001-47	50

6.4 Ownership interest in companies

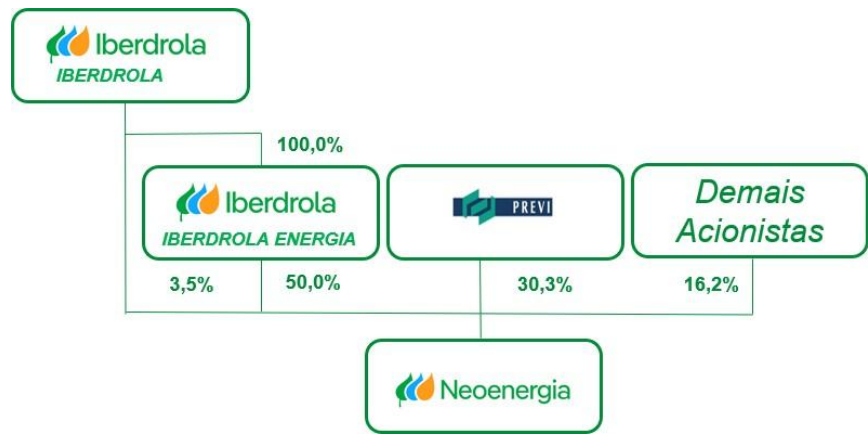
Trade Name	CNPJ	Ownership interest in issuer (%)
NEOENERGIA DOURADOS TRANSMISSÃO DE ENERGIA S.A.– DOURADOS	27.847.973/0001-17	50
NEOENERGIA JALAPÃO TRANSMISSÃO DE ENERGIA S.A.– JALAPÃO	28.443.567/0001-51	50
NEOENERGIA RIO FORMOSO TRANSMISSÃO E ENERGIA S.A. – EKT 6	28.438.816/0001-10	50
NEOENERGIA SANTA LUZIA TRANSMISSÃO DE ENERGIA S.A. – SANTA LUZIA	28.443.625/0001-47	50
NEOENERGIA SOBRAL TRANSMISSÃO DE ENERGIA S.A.– SOBRAL	27.853.556/0001-87	50
SE NARANDIBA S.A.	10.337.920/0001-53	50
CARBON 2 NATURE S.A.	46.023.079/0001-77	49

6.5 Organizational chart of shareholders and economic group

6.5. Insert organizational chart of issuer shareholders and the economic group in which it operates, indicating:

a. all direct and indirect controlling shareholders and, if the issuer wishes, shareholders holding interest equal to or greater than 5% of a class or type of shares

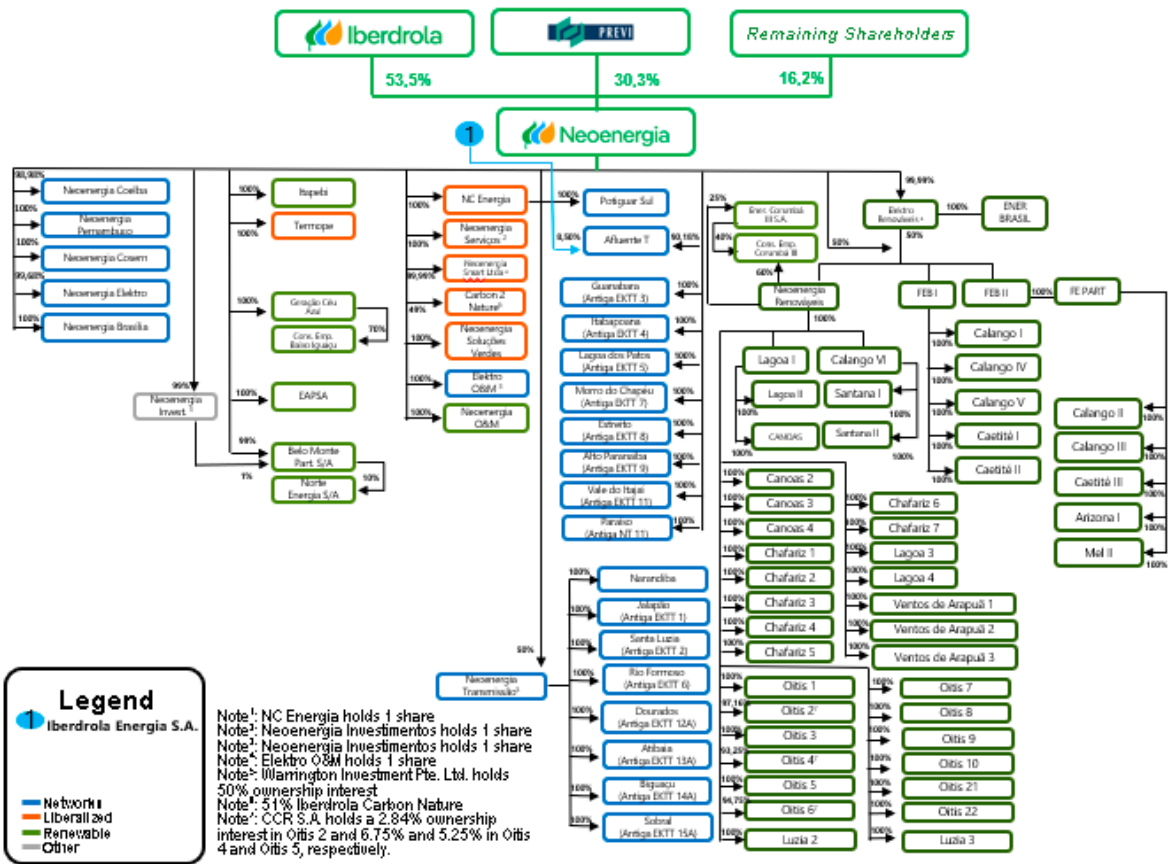
I. Company's Organization Chart



Base Date: 04/17/2025

b. main issuer subsidiaries and affiliates and

c. issuer's ownership interest in group companies



6.5 Organizational chart of shareholders and economic group

e. main companies under common control

Investee companies and/or joint ventures are listed below:

(i) Joint Venture Companies: Neoenergia Transmissão S.A.; Neoenergia Atibaia Transmissão de Energia S.A.– Atibaia; Neoenergia Biguaçu Transmissão de Energia S.A.– Biguaçu; Neoenergia Dourados Transmissão de Energia S.A.– Dourados; Neoenergia Jalapão Transmissão de Energia S.A.– Jalapão; Neoenergia Rio Formoso Transmissão e Energia S.A. – Rio formoso; Neoenergia Santa Luzia Transmissão de Energia S.A. – Santa Luzia; Neoenergia Sobral Transmissão de Energia S.A.– Sobral; SE Narandiba S.A. – Narandiba; and Carbon 2 Nature Brasil S.A.

(ii) Associated Companies: Energética Corumbá III SA – ECIII; Norte Energia SA – NESA.

6.6 Other relevant information

6.6 - Provide other information that the issuer deems relevant

Not applicable. There is no other information that the issuer deems relevant.

7.1 Main characteristics of management bodies and audit committee

7.1. Describe the main characteristics of the issuer's management bodies and audit committee, identifying:

- a. main characteristics of the policies for appointment and filling of positions, if applicable, and, if the issuer discloses such information, locations on the world wide web where the document can be consulted

The Company approved its Management Nomination Policy ("Nomination Policy") on April 23, 2019, which was last updated on February 9, 2021 and is applicable to the Board of Directors, its Advisory Committees ("Committees") and Executive Board in order to align the nomination process with the best governance practices.

According to the Nomination Policy, as part of the composition of the Board of Directors and the Committees, the nomination of members must be based on a prior analysis of the needs of the Board of Directors and the Committees, in order to ensure that they are composed of members representing a diversity of capacities, knowledge, experiences, origins, nationalities, age and gender.

During the selection process, a search for candidates with knowledge and experience in the business sectors in which the Company operates or will operate is carried out.

All candidates for members of the Board of Directors or Committees must be honorable, reputable persons of recognized solvency, competence, experience, qualification, training, availability and commitment to their position.

Candidates for members of the Board of Directors may not (i) hold positions in companies that may be considered competitors of the Company; (ii) have or represent a conflicting interest with the Company; or (iii) be involved in any circumstances involving incompatibility or prohibition under the legal provisions of a general or sector-based nature. For clarification purposes, companies in which the signatory shareholders of the Shareholders' Agreement filed at the Company's headquarters hold an ownership interest, as well as the controlled or affiliated companies of such shareholders, in any case, directly or indirectly, will not be considered competitors of the Company.

The Compensation and Succession Committee then evaluates the suitability, competence and unblemished conduct requirements among candidates for Directors and members of the Committees.

The Nomination Policy also provides that, in relation to the nominations made under the Shareholders' Agreement, shareholders that are entitled to nominate candidates to the Board of Directors will notify the Compensation and Succession Committee in writing informing the full name and qualification of the candidates prior to the meeting of the Board of Directors or Annual General Meeting, depending on the specific case, which will deliberate on such a proposal. When appointing a member to join the Board of Directors, shareholders must submit a statement attesting that all applicable legal requirements and those related to the Shareholders' Agreement and the Company's Governance and Sustainability System have been duly observed, together with the appropriate evidence.

The appointment of independent members of the Board of Directors will be proposed by the Compensation and Succession Committee, which will issue a recommendation to the Board of Directors. To issue its recommendation, the Compensation and Succession Committee may request external consulting from a specialized company.

Members of the Committees shall be elected by the Board of Directors, as provided for in the Company's Bylaws, observing the provisions of the Shareholders' Agreement

7.1 Main characteristics of management bodies and audit committee

filed at the Company's headquarters, and the prior analysis of the Compensation and Succession Committee is essential.

Regarding positions on the Executive Board, the Nomination Policy state that they will be occupied by professionals with proven experience in their respective areas of activity, and the appointment of Officers by any criteria other than the undisputed professional competence is prohibited. Candidates must be honorable, reputable persons of recognized solvency, competence, experience, qualification, training, availability and commitment to their position.

Candidates for members of the Board of Directors may not (i) hold positions in companies that may be considered competitors of the Company; (ii) have or represent a conflicting interest with the Company; or (iii) be involved in any circumstances involving incompatibility or prohibition under the legal provisions of a general or sector-based nature. For clarification purposes, companies in which the signatory shareholders of the Shareholders' Agreement filed at the Company's headquarters hold an ownership interest, as well as the controlled or affiliated companies of such shareholders, in any case, directly or indirectly, will not be considered competitors of the Company.

The names of candidates for Executive Board positions will be evaluated by the Compensation and Succession Committee, which will issue a recommendation to the Board of Directors.

The Compensation and Succession Committee may rely on the collaboration of external advisors to validate whether candidates for positions on the Executive Board meet the above-mentioned conditions and that they are not involved in any of the impediments indicated.

The Company's Referral Policy is available on the webpage dedicated to Corporate Governance at [the link:](https://www.neoenergia.com/documents/d/guest/politica_de_indicacao_dos_administradores)
https://www.neoenergia.com/documents/d/guest/politica_de_indicacao_dos_administradores

b. whether there are performance evaluation mechanisms in place, informing, if applicable:

- i. frequency of evaluations and their scope**
- ii. methodology adopted and the main criteria used in evaluations**
- iii. whether external consultancy or advisory services have been contracted**

In compliance with best governance practices, annually, the Board of Directors and its Advisory Committees ("Committees") are evaluated by an independent external advisor contracted specifically for this purpose, who, after completing their work, must issue a report with detailed results and, if applicable, opportunities for improvement.

This external advisor develops the appropriate methodology to evaluate both the function of these bodies and the efficiency of the Company's current governance model. The following areas are therefore evaluated:

- (i) composition,
- (ii) function,
- (iii) skills development,
- (iv) fulfillment of duties,
- (v) compliance with internal and external standards, relationship with other bodies at the Company; and
- (vi) monitoring implementation of improvement opportunities that may have been previously identified.

7.1 Main characteristics of management bodies and audit committee

As an external consultant, and based on experience in other international companies, a proprietary corporate governance assessment methodology was developed, based on a framework of indicators defined for this purpose (ad-hoc) referring to the specific characteristics of the evaluated Group. These indicators were defined taking into account both the company's internal regulations, as well as recommendations issued by international and local corporate governance organizations, as well as the relevant regulatory agencies.

Each of the management bodies included in the scope of the evaluation has published its own table of indicators that cover dimensions such as its composition, operation, fulfillment of functions and relationship with other bodies of the Group. Additionally, the correct implementation of the governance model defined for the Group is also analyzed, verifying that each corporate level fulfills the role and extent of the decisions defined in the company's governance system. Finally, implementation of the improvement areas defined in previous years is reviewed.

The evaluation process starts with self-assessment questionnaires prepared by the external consultant, which the company completes in a preliminary manner. Using the provided answers as a reference, the consultant verifies these responses by analyzing documentation made available by the company: meeting minutes, documentation for the governance and sustainability system, the company's corporate website, among others, evaluating the degree of compliance with each indicator. A list of recommendations is then prepared with suggestions for improving any misalignments (weaknesses) identified, if applicable.

Given that these evaluations are annual reviews, the Company's indicator map is regularly updated and optimized to include new trends and best practices.

Consolidating the Company's commitment to the best corporate governance practices, the external advisor also evaluates the performance of the Board of Directors in monitoring future trends in corporate governance.

c. rules for identifying and managing conflicts of interest

Pursuant to the Brazilian Corporations Act, persons that maintain a conflicting interest with the Company may not be elected as a manager, unless a waiver is issued at an Annual General Meeting. The Brazilian Corporations Act prohibits managers from intervening in any corporate transaction in which they maintain an interest conflicting with that of the Company, as well as in resolutions made by other managers in this regard. Managers must inform the Company of the impediment in question and record, in the minutes of the meeting of the Board of Directors or the Executive Board, the nature and extent of their interest.

The Company has a Governance and Sustainability System in place, which brings together standards and principles that govern the Group's organization, operations and relations in order to be aligned with best governance practices, based on the three pillars of greatest interest to the investor community: Environmental, Social and Governance (ESG).

- Environmental, Social and Governance

Within this scope, the Company has implemented, in addition to a Code of Ethics, a Procedure for Conflicts of Interest and Operations related to Officers and those professionals that are directly dependent on the Board of Directors in line with the Code of Ethics, establishing guidelines that must be observed in the conduct of its professionals in situations that may be characterized as actual, potential or perceived conflicts of interest.

7.1 Main characteristics of management bodies and audit committee

The nature of the Procedure is preventive and establishes a duty on the part of Professionals and representatives of the Company to avoid personal and/or third party interests, whether direct and/or indirect, external activities, relationships, investments, commitments and influences not concerning the interests of the Company, which actually or potentially may conflict with the interests of the Company and impair the effectiveness, efficiency, transparency, integrity and credibility of its acts. The Procedure also establishes situations that generate a conflict of interest and are not accepted. Additionally, it requires that all Professionals disclose in writing, as soon as possible, through means of a notification addressed to their hierarchical superior, potential conflicts of interest, which, in turn, forward such communication to the Compliance Unit through the Compliance Superintendent.

It is important to note that the Board of Directors' Internal Regulations determine that, in addition to the need for compliance with the Code of Ethics and integrity policies on the part of directors, they must abstain from voting if they maintain an actual or potential conflict of interest or that is linked to the Related Party, the predominant activities of which imply the existence, whether actual or potential, of a conflict of interest with a certain matter to be examined by the Board.

The Company does not accept any of the situations of conflict of interest expressly mentioned in its Code of Ethics and in the Procedure. If such situations are identified, the non-compliance in question must be remedied. Furthermore, employees involved in the violation will be subject to disciplinary measures that may culminate in termination of employment contract. Disciplinary measures may be taken without prejudice to the civil and/or criminal consequences of the violation in question.

In order to identify situations of potential conflict, if the Employee does not declare any situation in advance, the Company maintain an independent and anonymous ethics hotline, under the management of the Office of the Compliance Superintendent. Additionally, within the Company's Administrative bodies, any member, if aware, may declare/report the existence of a conflict of interest involving other members. In such cases, the non-voluntary manifestation of the member involved in the conflict of interest may be considered a violation of the Code of Ethics.

Assessments of situations involving potential conflicts of interest are carried out by the Unit and Office of the Compliance Superintendent.

Furthermore, the Company's Related Party Transactions Policy, the details of which are included in item 16.1 of this Reference Form, also seeks to ensure that all decisions or recommendations that may confer a private benefit upon any of its shareholders, members of the Board of Directors and Committees, their family members, investees or related persons are made with total transparency, providing that such parties express their conflict of interest at the annual general meeting of shareholders, at a meeting of the Board of Directors or Committees, refraining from participating in any voting processes related to the matter. Such a conflict must be included in meeting minutes.

- e. if applicable, specific objectives that the issuer has with respect to gender and ethnic diversity or other attributes among the members of its management bodies and its audit committee**

There are currently no objectives in place

- f. role of management bodies in assessing, managing and supervising climate-related risks and opportunities**

7.1 Main characteristics of management bodies and audit committee

Neoenergia's Board of Directors considers climate change to be a priority element, integrating it into established strategies and decision-making processes and, for this reason maintains a Governance and Sustainability System, a large framework of regulations that include environmental policies aligned with the objectives of the Paris Agreement and the United Nations 2030 Agenda for Sustainable Development, constituting a response to environmental challenges such as climate change and loss in biodiversity, while helping to identify and take advantage of opportunities arising from the energy and ecological transition.

Consolidating its commitment to these principles the Company has implemented a Sustainability Committee composed of external members, which is a strategic and permanent advisory body answering to the Board of Directors and plays a facilitating role in integrating ESG aspects into the Company's business strategy.

In performing its activities, the Sustainability Committee is also supported by (i) the Company's Compliance Unit; (ii) the Company's Executive Board of the Vice Chairpersonship for Institutional Regulation and Sustainability; and (iii) the Company's Office of the Sustainability Innovation Superintendent, which is responsible for coordinating the planning and implementation of the climate agenda at Neoenergia.

7.1D Description of the main characteristics of management bodies and the audit committee

Number of members per declared gender identity

	Female	Male	Non-binary	Other	Prefer not to say
Executive Board	2	6	0	0	0
Board of Directors - Permanent	2	11	0	0	0
Board of Directors - Alternates	3	7	0	0	0
Audit Committee - Permanent	0	5	0	0	0
Audit Committee - Alternates	2	3	0	0	0
TOTAL = 41	9	32	0	0	0

Number of members by declared ethnicity

	Asian	White	Black	Multiracial	Indigenous	Other	Prefer not to say
Executive Board	0	8	0	0	0	0	0
Board of Directors - Permanent	0	12	0	1	0	0	0
Board of Directors - Alternates	0	9	1	0	0	0	0
Audit Committee - Permanent	0	4	1	0	0	0	0
Audit Committee - Alternates	0	5	0	0	0	0	0
TOTAL = 41	0	38	2	1	0	0	0

Number of members - Persons with Disabilities

	Persons with to Disabilities	Persons without Disabilities	Prefer not say
Executive Board	0	8	0
Board of Directors - Permanent	0	13	0
Board of Directors - Alternates	0	10	0
Audit Committee - Permanent	0	5	0
Audit Committee - Alternates	0	5	0
TOTAL = 41	0	41	0

7.2 Information related to the board of directors

7.2. Indicate, specifically in relation to the board of directors:

a. Permanent bodies and committees reporting to the board of directors

Neoenergia has five advisory committees to the Board of Directors: Audit, Financial, Compensation and Succession, Related Parties and, since 2021, Sustainability. Each committee consists of five permanent members and four alternate members, with the exception of the Related Parties Committee, which is composed of three permanent members, two of whom are independent and one taken from the market. The members of the Audit and Compensation and Succession committees are directors. The Financial Committee may include members of the Board of Directors or persons they have appointed who meet in accordance with the agendas demanded by the Board. Independent members became part of the committees in 2019, offering increased transparency in operations. The committees, within their scope, are responsible for analysis and recommendations of most of the Board's decisions.

Audit Commission - Oversees the efficiency of the group's internal control and risk management systems, inspects the performance of the internal audit area, which functionally depends on this Committee, guarantees the activity and independence of the external auditor, supervises the process of preparing economic information. The Audit Commission consists of five performance members, three of whom are independent directors, including the President who is also a specialist in finance.

Compensation and Succession Committee - Oversees the activities and decisions on compensation and succession among Neoenergia's officers and other managers, evaluates and recommends concepts behind performance classification for the Board's results and proposes general human resources policies and strategies. The Compensation and Succession Committee comprises five members, including an independent director.

Financial Committee - Offers consultation on matters related to the group's financial operations, evaluating the selection process for financial service providers and the guarantees to be provided by the company, its subsidiaries and affiliates, examining relevant financial issues that require further study and/or detailing their impact, and carrying out studies, analyses, and proposals required by the Board of Directors. The Financial Committee comprises five members, including one independent member. Remaining members are appointed by the Board of Directors.

Related Party Committee - The Committee's three members, two of whom are independent board members and one member taken from the market, advise on matters related to transactions between related parties, verifying and identifying advantages of the transaction for the company and compliance with market conditions.

Sustainability Committee - The Committee is a strategic engagement body responding to the Board of Directors, as well as a facilitator of the integration of ESG-related aspects into Neoenergia's business strategy, supervisor for the sustainability agenda. The Committee reports to the Office of the Compliance Superintendent. The committee is composed of five members, two directors, one of whom is independent. Remaining members are appointed by the Board of Directors.

Executive Board - Responsible for implementing the company's strategic plan. The Executive Board is composed of ten members - including the Chief Executive Officer, who is appointed by the Board of Directors to serve three-year terms, with the possibility of renewal. Board meetings are held weekly or whenever called by any member.

Curricula vitae for all managers are available on the company's website, on the Investor Relations page, under the Corporate Governance section.

b. how the board of directors evaluates the work of the independent auditor, indicating whether the issuer has a policy in place for contracting extra-auditing services

7.2 Information related to the board of directors

together with the independent auditor and, if the issuer discloses the respective policy, locations on the world wide web where the document can be consulted

The Company's Office of the Internal Auditing Superintendent issues a report annually confirming the independence of the External Auditor, presenting it to the Audit Committee, which forwards the report to the Board of Directors.

c. if applicable, channels instituted for critical issues related to ESG and compliance-related and practices brought to the attention of the board of directors

The company has implemented independent ethics hotlines, which comprise its Compliance System and are managed by the Office of the Compliance Superintendent. These hotlines allow for the receiving of complaints involving ESG-related themes.

7.3 Composition and professional experience of management and the audit committee members

Function of the audit committee: Permanent

Name	ALEJANDRO ROMÁN ARROYO	CPF: 000.000.000-00	Passport:	PAU653037	Nationality:	Spain	Profession:	Engineer	Date of Birth:	10/27/1971
Professional Experience:	Professional experience during the last 5 years: Name and area of activity at the Company:Iberdrola S.A. - Spain Sector: Electricity Name and Sector of activity at the Company:Neoenergia S.A. Sector: Electricity Position: Chief Generation Officer; Served as Chief Generation Officer at the following companies:- Neoenergia S.A. Served as Chief Executive Officer at the following companies: Afluentes Transmissão de Energia S.A.PCH Alto Rio Grande S.A.;•Baguari I Geração de Energia S.A.;•Bahia PCH II;• Bahia PCH III;• Belo Monte Participações S.A.;•Geração CIII S.A.;•Itapebi Geração de Energia S.A.;•Neoenergia Investimentos S.A.;•Neoenergia Operação e Manutenção S.A. Neoenergia Serviços S.A.;• SE Naranjito S.A.; • Termopernambuco S.A.Served as Chief Executive Officer, Technician, Generation and in the People Management area at Geração Céu Azul S.A. Held the position of Member of the Board of Directors at the following companies:- • Energética Águas da Pedra;• Companhia Hidrelétrica Teles Pires – CHTP;• Norte Energia S.A.;• Rio PCH I;• Teles Pires Participações Served as Permanent Member of the Steering Committee at Consórcio Empreendedor Baixo Iguaçu; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None iii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;									
Management Bodies:										
Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date			
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	03/16/2020			
Convictions:										
Conviction Type	Description of Conviction									
N/A										

Name

CPF:

Passport:

Nationality:

Profession:

Date of Birth:

Professional Experience:

Management Bodies:

Administrative Body: -----	Election Date -----	Mandate period -----	Elective position held -----	Describe position held -----	Date of investiture -----	Elected by the controller -----	Initial mandate start date -----

Convictions:

Conviction Type -----	Description of Conviction -----

Name

ANTONIO CARLOS LOPES

CPF:

898.205.508-82

Passport:

Nationality:

Brazil

Profession:

Undergraduate degree from FMU and Master in Accounting Sciences from PUC/SP

Date of Birth:

06/25/1958

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Asscont Assessoria Contábil e Auditoria S/S (41 years), Position:Managing partner; Asscont Consultoria e Gestão Ltda.(25 years), Position:Managing partner; Indication of all management positions held in other companies or organizations within the third-party sector:Managing partner of the companies Asscont Assessoria Contábil e Auditoria S/S (41 years), Asscont Consultoria e Gestão Ltda.(25 years), Technique Search Brasil (14 years) and Automóvel amp; Cia. Ltda. (19 years); Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C.(Alternate)Elected by Controller		04/17/2025	Yes	04/20/2020

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

ARMANDO UGARRIZA
CAPDEVILA

CPF:

000.000.000-00

Passport:

PAF109152

Nationality:

Spain

Profession:

Economist -
Insurance Actuary

Date of Birth:

08/25/1975

Professional Experience:

Professional experience during the last 5 years: Company Name:Iberdrola S.A.Position:Functions Inherent to the Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Iberdrola S.A. is a multinational company active in the energy sector that carries out activities related to electricity provision: Distribution, Generation, Transmission, Commercialization and Renewables mainly in Spain, United Kingdom, United States, Mexico and Brazil. Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

CARLOS HENRIQUE QUADROS CHOQUETA

CPF:

368.923.598-76

Passport:

Nationality:

Brazil

Profession:

Economist

Date of Birth:

04/05/1988

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: Neoenergia S.A.Sector: Electrical Position: Corporate Development Superintendent 09/2017 to 03/2021. Name and area of activity at the Company: Elektro Redes S.A.Sector: Electrical Position: Executive Manager of Strategic Planning from 04/2017 to 08/2017. Financial Planning and Analysis Manager from 10/2015 to 03/2017. Financial and Strategic Planning Specialist from 04/2014 to 09/2015.
Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Permanent Executive Board	07/17/2023	3 years	Other Officers	Chief Development Officer	08/23/2023		03/15/2021

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

CRISTIANO FREDERICO RUSCHMANN

CPF:

140.759.638-10

Passport:

Nationality:

Brazil

Profession:

Attorney

Date of Birth:

04/30/1974

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Brazuna, Ruschmann and Soriano Sociedade de Advogados – BRATAX – Aug/2013 to present Legal Position:Attorney / Founding Partner; Indication of all management positions held in other companies or organizations within the third-party sector•Brazuna, Ruschmann and Soriano Sociedade de Advogados – BRATAX – Aug/2013 to present Attorney/Founding Partner •Associação de Pais e Amigos dos Excepcionais de São Paulo (APAE-SP) – Apr/2009 to present Member of Audit Committee •Yacht Clube Paulista (YCP) Apr/2012 to present Member of Audit CommitteeDescription of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and the penalties applied: Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors Independent (Permanent)		08/22/2025	Yes	04/12/2021

Convictions:

Conviction Type	Description of Conviction
N/A	

Name DANIEL ALCAIN LÓPEZ

CPF: 000.000.000-00

Passport: PAU026576

Nationality: Spain

Profession: Economist and Attorney

Date of Birth: 06/08/1973

Professional Experience:

Professional experience during the last 5 yearsName and area of activity at the Company:Iberdrola S.A. - SpainSector: Energy Position:Risk Director – 2018 to date Position: Control President 2016 to 2018 If the company Name and Sector of activity at Company:Scottish Power Sector: EnergyPosition:CFO – 2012 to 2015 CurrentlyChief Risk Officer at Iberdrola. Responsible for the Administration and Control area at Iberdrola Group. Mr. López pursued his professional career mainly in the Iberdrola Group, where he held several positions of great prominence and responsibility, such as the Vice President of Controllershship at Avangrid, the position of CFO at Iberdrola USA and Scottish Power, in addition to the Vice President of Finance and Treasury at Iberdrola Renewables USA. Also developing projects with Neoenergia's Planning and Control Board during the 2014-2015 period. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Permanent)		08/22/2025	Yes	08/24/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

DAVID BENAVENT DEL PRADO

CPF:

717.949.234-54

Passport:

Nationality:

Spain

Profession:

Engineer

Date of Birth:

08/12/1983

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Termopernambuco; Position:Chief Executive Officer; Name and Sector of activity at Company:Termopernambuco Position:Head of the Thermal Power Plant; Name and Sector of activity at Company:Iberdrola Energy Project; Position:Project Manager Technical Plant in the USA; Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Permanent Executive Board	02/17/2025	to August 23, 2026	Other Officers	Chief Commercial Officer	02/17/2025		02/17/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

DAVID JOSÉ MESONERO MOLINA

CPF:

000.000.000-00

Passport:

PAT202041

Nationality:

Spain

Profession:

Administration and Enterprise Management

Date of Birth:

10/16/1980

Professional Experience:

Professional experience during the last 5 years:Name and Sector of activity at the Company:Iberdrola Renovables Energía, S.A.U.Position: Executive Director of the Board of Directors; Name and Sector of activity at the Company:Iberdrola, S.A.Position: Deputy Director of the Corporate Development Division; Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name	DENISIO AUGUSTO LIBERATO DELFINO	CPF: 043.048.226-40	Passport:	Nationality:	Brazil	Profession:	Economist	Date of Birth:	02/02/1979

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: PREVI – Caixa de Previdência dos Funcionários do Banco do BrasilSector: Social Security Position: Equity Director at Caixa de Previdência dos Funcionários do Banco do Brasil – PREVI – June 2020 to present; Name and Sector of activity at the Company: Banco do Brasil Position: Executive Manager – August 2015 to May 2020. Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	09/16/2025	08/21/2027	Board of Directors (Permanent)		09/16/2025	Yes	09/16/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

EDUARDO AZEVEDO DO VALLE

CPF: 598.809.967-04

Passport:

Nationality:

Brazil

Profession:

Engineer

Date of Birth:

05/24/1957

Professional Experience:

Professional experience during the last 5 years: Chair of the Board of Directors of Aeropart Participações Aeroportuárias S.A. An experienced executive with a solid international career in leadership positions in Fortune 500 companies, family-based companies and startups, a solid strategic vision with complete mastery of the best corporate governance practices, a proven history of innovation and generation of value in the exercise of Executive and Chair positions (CEO), a natural leader with proven significant results in management of service companies in the oil and gas segment. Experience in operations, safety, quality control, logistics, sales and marketing acquired in more than 20 years of services provided to White Martins (Praxair, Inc.) in Brazil, the United States and Canada. Was also a Member of the Audit Committee of Itaú Unibanco Holding S.A. and the Human Resources Committee at White Martins Gases Industriais. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C.(Alternate)Elected by Minor.Shareholders		04/17/2025	No	04/27/2023

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

EDUARDO CAPELASTEGUI
SAIZ

CPF:

819.863.865-20

Passport:

Nationality:

Spain

Profession:

Business Administrator

Date of Birth:

03/02/1970

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company:: Neoenergia S.A.Sector: Energy Position: Director of Planning and Control until July 2022; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Executive Board and Board of Directors	07/17/2023	3 years (Chair)	Board Member(Permanent) and Chair		08/23/2023	Yes	04/17/2023
Executive Board and Board of Directors	04/17/2025	2 years (Board Member)	Board Member(Permanent) and Chair		08/22/2025	Yes	04/17/2023

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

EDUARDO VALDES SANCHEZ

CPF:

055.017.167-39

Passport:

Nationality:

Brazil

Profession:

Engineer

Date of Birth:

09/30/1966

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Inovainfo Group – 2013 to present Product Retail Technological Position: Founding Partner; Name and Sector of activity at the Company:AN2O Participações – 2008 to 2017 Position: Managing Partner; Name and Sector of activity at the Company:Iansã Energia e Participações – 2008 to 2017 Electric Position:Administrator; Name and Sector of activity at the Company:TIM, Telecom Italia – 2009 to 2013 Telecommunications Position: Northeast Regional Director; Appointment of all management positions held at other companies or organizations in the third-party sector• Inovainfo Group – 2013 to date; Founding Partner •AN2O Participações – 2008 to 2017; Managing Partner •Iansã Energia e Participações – 2008 to 2017;Administrator •TIM, Telecom Italia Northeast Regional Director Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C. (Permanent) Elected by Controllership		04/17/2025	Yes	04/12/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name	ELVIRA BARACUHY CAVALCANTI PRESTA	CPF: 590.604.504-00	Passport:	Nationality:	Brazil	Profession:	Undergraduate degree in Business Administration	Date of Birth:	06/18/1968

Professional Experience: Professional experiences during the last 5 years: Name and area of activity at the Company:: Embraer Sector: Aerospace Position: Permanent Member of the Audit Committee Name and Sector of activity at the Company:Copa Energia Sector: Energy/ Gas (LPG) Position: Member of the Audit Committee Name and Sector of activity at the Company: Gerdau Sector: Steel and Metalworks Position: Permanent Member of the Audit Committee. Indication of all management positions held in other companies or organizations within the third-party sector: Currently holds the position of Permanent Member of the Audit Committee of Embraer, Member of the Audit Committee of Copa Energia and Permanent Member of the Audit Committee of Gerdau. Ms. Cavalcanti Presta has served as a Board Member (monthly remuneration) at the Brazilian Institute of Finance Executives (IBEF-SP) since 2023. She served as Independent Board Member at Eletrobras in 2018, Chief Financial and Investor Relations Officer at Eletrobras from 2019 to 2023 and also as Chair of the Board of Directors at Santo Antônio Energia from 2022 to 2024, CHESF from 2019 to 2023 and CGT Eletrosul from 2019 to 2022. She held the position of Executive Director of Planning and Control at Neoenergia S.A. from 2013 to 2016, as well as held the position of Planning and Control Officer and/or Board Member at its subsidiaries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None Provide other information that the issuer deems relevant: Ms. Elvira Baracuhhy Cavalcanti Presta is a Politically Exposed Person.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors Independent (Permanent)		08/22/2025	No	08/22/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name FELIX SOBRINO MARTÍNEZ

CPF: 000.000.000-00

Passport: PAG526937

Nationality: Spain

Profession: Bachelor of Laws

Date of Birth: 03/03/1975

Professional Experience: Professional experience over the last 5 years: Company Name and Business Sector: Iberdrola Energía España, S.A.U. Sector: Electric Power Position: Proprietary Director; Company Name and Business Sector: Iberdrola S.A. Sector: Electric Power Position: [Position not specified in the original text—please specify if needed] Description of any of the following events that have occurred in the last 5 years: i. Any criminal conviction: None ii. Any conviction in administrative proceedings by the CVM and the penalties applied: None iii. Any final and unappealable conviction, in judicial or administrative proceedings, that has suspended or disqualified you from engaging in any professional or commercial activity: None; Provide any other information the issuer deems relevant: N/A

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	07/14/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

FRANCESCO GAUDIO

CPF:

128.804.777-00

Passport:

Nationality:

Brazil

Profession:

Accountant

Date of Birth:

11/12/1946

Professional Experience:

Professional experience during the last 5 years: Company Name: Iberdrola Energia do Brasil Ltda. Position: Administrative and Financial DirectorFunctions Inherent to the Position: Attributes of the Executive Board established under the Law and in Company Bylaws. The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer: (ii) is controlled by a shareholder of the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer. Company Name: COELBA – Electricity Company of the State of Bahia Position: Permanent Member of the Supervisory Board Functions Inherent to the Position: Supervision of the acts of the Company's management bodies, observing the means provided for in the Brazilian Corporations Act and provisions contained in the Articles of IncorporationThe Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Ownership interest in other companies, as a minority partner or controlling shareholder, intermediation and business advising, in Brazil or overseas, importing of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. Company Name: MM III Assessoria e Factoring Comercial Ltda. Position: managing partner Indication of all management positions held or previously held in publicly-held companies: Mesbla Serviços Financeiros S.A. - DiretoriaBanco Dracma S.A. - Executive Board Iberdrola Energia do Brasil - Administrative and Financial Officer Neoenergia S.A. - Alternate Member of the Audit Committee Celpe - Companhia Energética de Pernambuco - Permanent Member of the Audit Committee Coelba - Companhia de Eletricidade do Estado da Bahia - Alternate Member of the Audit Committee Cosern - Companhia Energética do Rio Grande do Norte - Alternate Member of the Audit Committee Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C. (Permanent) Elected by Controllershhip		04/17/2025	Yes	04/12/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

GIANCARLO VASSÃO DE SOUZA

CPF:

178.207.148-24

Passport:

Nationality:

Brazil

Profession:

Electrical Engineer

Date of Birth:

10/31/1975

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Avangrid Service CompanyPosition:COOIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer NoName and area of activity at the Company:Elektro – Sector: EnergyPosition:Chief Executive Officer
Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Permanent Executive Board	07/17/2023	3 years	Other Officers	Chief Operations Officer	08/23/2023		06/15/2022

Convictions:

Conviction Type	Description of Conviction
N/A	

Name GLAUCIA JANICE NITSHE

CPF: 629.348.210-72

Passport:

Nationality: Brazil

Profession: Undergraduate degree in accounting science

Date of Birth: 07/09/1974

Professional Experience:

Professional experience during the last 5 yearsCompany Name: Iberdrola Construção e Serviços Ltda. Position: DirectorThe Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer: (ii) is controlled by a shareholder of the issuer that holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities as the issuer. Company Name: Neoenergia S.A. Position: Permanent Member of the Audit Committee. Description of any of the following events that have occurred during the last 5 years:i.any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C.(Alternate)Elected by Controller		04/17/2025	Yes	04/12/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

ILTON LUIS SCHWAAB

CPF:

532.599.980-04

Passport:

Nationality:

Brazil

Profession:

Undergraduate degree in Accounting Sciences

Date of Birth:

06/06/1968

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: CASSI - Caixa de Assistência dos Funcionários do Banco do Brasil (CASSI) Sector: Health Care Position: Member of the Steering Committee - Nov/15 to May/18
Indication of all management positions held in other companies or organizations within the third-party sector President of EFPC since Nov/20, Member of the Audit Committee at BBTS S.A. from Nov/18 to Apr/24, Member of the Audit Committee at BrMalls S.A. from May/19 to Jun/20, Director Brasilprev S.A. from Nov/16 to Oct/17, Director MPE at Banco do Brasil from May/15 to Oct/16, Director BB DTVM S.A. from Oct/12 to May/15, Member of the Steering Committee at CASSI from Nov/15 to May/18, Member of the Board of Director at CBSS/Alelo from Apr/16 to Apr/17, Member of the Steering Committee at SEBRAE Nacional from Jun/15 to Oct/16, Executive Manager at Banco do Brasil from Jan/08 to Sep/12.
Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None iii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

JESÚS MARTINEZ PEREZ

CPF:

000.000.000-00

Passport:

PAT402451

Nationality:

Spain

Profession:

Economist

Date of Birth:

08/05/1959

Professional Experience:

Professional experience during the last 5 yearsName and area of activity at the Company:Iberdrola S.A. - SpainSector: Electricity Position:Director of Financing and Treasury at Iberdrola S.A.;Name and Sector of activity at the Company:Neoenergia S.A.Sector: Electricity Position:Chair of the Financial Committee; Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None iii. Any conviction under administrative proceedings at CVM and penalties applied: None iii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/24/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

JOÃO GUILHERME LAMENZA

CPF:

835.606.707-30

Passport:

Nationality:

Brazil

Profession:

Accountant

Date of Birth:

07/17/1965

Professional Experience:

Professional experience during the last 5 yearsCompany Name: Ampla Serviços e Assessoria Contábil Position: Managing PartnerFunctions Inherent to Position: Accountant, Accounting, Administrative and Financial Officer.The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: N/A. Indication of all management positions held or have held in publicly-held companies: -Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C. (Permanent) Elected by Controllership		04/17/2025	Yes	04/12/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name JOSÉ ANTONIO LAMENZA

CPF: 708.961.787-49

Passport:

Nationality: Brazil

Profession: Accountant

Date of Birth: 05/24/1961

Professional Experience:

Professional experience during the last 5 years Company Name: Ampla Serviços e Ampla Auditores – 1981 to present Position: Partner / Director; Description of any of the following events that have occurred during the last 5 years:i.any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C.(Alternate)Elected by Controller		04/17/2025	Yes	04/12/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

JOSE IGNACIO SANCHEZ GALAN

CPF:

000.000.000-00

Passport:

PAJ412605

Nationality:

Spain

Profession:

Undergraduate degree in Industrial Engineering and Enterprise Management

Date of Birth:

09/30/1950

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A.Position: Chair of the Board of Directors and Chief Executive Officer at Iberdrola S.A.; Chair of the Board of Directors of Iberdrola S.A. and Chair of the Board of several companies within the Iberdrola Group in different countries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and the penalties applied: Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:_____	Election Date_____	Mandate period_____	Elective position held_____	Describe position held_____	Date of investiture_____	Elected by the controller_____	Initial mandate start date_____
Board of Directors	04/17/2025	2 years	Chair of the Board of Directors		08/22/2025	Yes	08/24/2017

Convictions:

Conviction Type_____	Description of Conviction_____
N/A	

Name

CPF:

Passport:

Nationality:

Profession:

Date of Birth:

Professional Experience:

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
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Convictions:

Conviction Type	Description of Conviction
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Name

JOSE SAINZ ARMADA

CPF:

000.000.000-00

Passport:

PAM253807

Nationality:

Spain

Profession:

Law and Business Administration

Date of Birth:

11/03/1959

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Position: Chief Financial and Resources Officer (CFO) at Iberdrola S.A.; Member of the Board of Directors at different Iberdrola Group Companies in different countries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Permanent)		08/22/2025	Yes	08/24/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

JULIANO PANSANATO DE SOUZA

CPF:

312.816.768-02

Passport:

Nationality:

Brazil

Profession:

Economist

Date of Birth:

03/12/1983

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Neoenergia S.A. – Sector Electricity Position: Deputy Director Network Control: 2021-2022
Name and Sector of activity at the Company: Neoenergia S.A. – Electricity Sector Position: Superintendent of Network Planning and Control: 2017 to 2021
Name and Sector of activity at the Company: Elektro Redes S.A. Position: Executive Manager of Controllershship 2016-2017; Deputy Director of Network Control (Neoenergia Group);Member of the Board of Directors at Instituto Neoenergia (Nonprofit Institution) Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity:

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Permanent Executive Board	07/17/2023	3 years	Other Officers	Executive Officer of Asset Control and Planning	08/23/2023		07/15/2022

Convictions:

Conviction Type	Description of Conviction
N/A	

Name:

CPF:

Passport:

Nationality:

Profession:

Date of Birth:

Professional Experience:

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
_____	_____	_____	_____	_____	_____	_____	_____

Convictions:

Conviction Type	Description of Conviction
_____	_____

Name KAREN MOTTA ALBUQUERQUE	CPF: 028.261.977-11	Passport:	Nationality: Brazil	Profession: Undergraduate degree in Accounting Sciences	Date of Birth: 12/06/1946

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: PPSA - Pré-Sal Petróleo S/A Sector: Oil Position: Member of the Audit Committee
Name and Sector of activity at the Company: Petrobrás Sector: Petróleo Position:Member of the Audit Committee; Indication of all management positions held in other companies or organizations within the third-party sector: Senior Executive with more than 30 years of experience in leadership positions in different areas; achieved positive results in conducting M&A and Asset Acquisition processes. Stakeholder management, a long history of positive results in carrying out economic analyses of Energy projects. Recognized expertise in contract analysis and tax planning. Permanent Officer responsible for departments such as Finance, Accounting, Tax, Trading, Administrative, IT and HR, executive reporting to headquarters in Australia, where she holds shares traded on ASX (Australian stock exchange). Original employee and key player in the transformation of the company from a pre-operational/exploratory phase to an oil-producing company. Responsible for contract negotiation, M&A and handover. Integrity, ethics, organization and commitment as strong personal and professional values.
Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C.(Alternate)Elected by Controller		04/17/2025	Yes	04/17/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

LARA CRISTINA RIBEIRO
PIAU MARQUES

CPF:

554.012.011-68

Passport:

Nationality:

Brazil

Profession:

Attorney

Date of Birth:

09/09/1971

Professional Experience:

Professional experience during the last 5 years: Company Name: Neoenergia S.A. Position: Legal Executive Officer - January 2010 to present. Functions Inherent to Position: (i) direct and conduct legal defense at Neoenergia Group companies, legal advising of businesses and operations to avoid any legal risk in the development of their activities; planning, organization, management and control of advisory, litigation and administrative activities in all areas of law, aiming at the preservation of their interests in or out of court, as well as the proper application of legislation, contributing to the development and expansion of the business and safeguarding the interests and rights of the Company and its subsidiaries (ii) implement and update the Corporate Governance System at the Neoenergia as established by the Board of Directors. The Company's Main Activity in which such experiences occurred, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Ownership interest in other companies, as a controlling company or minority partner, intermediation and business advice, in Brazil or overseas, including Project finance, import of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. Company Name: TIM Brasil / TIM part. / TIM Celular and TIM Nordeste Position: General Counsel – April 2003 to December 2009. Functions Inherent to the Position: Attributes of the Executive Board established under the Law and in Company Bylaws. The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Mobile TelephonyIndication of all management positions held or previously held in publicly-held companies: Held the position of Full Member of the Board of Directors of the following companies:• FE Participações; •Neoenergia Renováveis S.A (previously Força Eólica do Brasil);•Força Eólica do Brasil 1;•Neoenergia Operação e Manutenção S.A.; • Neoenergia Serviços.Exerceu o cargo de Membro Suplente do Conselho de Administração das seguintes empresas:•Afluente Transmissão de Energia S.A. •PCH Alto do Rio Grande S.A.; •Baguari I Geração de Energia S.A.; •Bahia PCH II; •Bahia PCH III; •Belo Monte Participações; • Celpe – Companhia Energética de Pernambuco; • Coelba – Companhia de Eletricidade do Estado da Bahia; •Cosern – Companhia Energética do Rio Grande do Norte; •Geração CIII S.A.; •Geração Céu Azul; •Itapebi Geração de Energia S.A.; •NC Energia S.A.; • Neoenergia Investimentos S.A.; •SE Naranjita S.A.; •Termopernambuco S.A.. Held the positions of:- Legal Head - Tim Nordeste Participações S/A and Tim Celular S/A; - October 1998 to March 2002.- Legal Director - TIM Brasil/ TIM Part/ TIM Celular and TIM Nordeste - April 2003 to December 2009.Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Permanent Executive Board	07/17/2023	3 years	Other Officers	Executive Legal Director	08/23/2023		08/24/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

LEONARDO PIMENTA
GADELHA

CPF:

025.987.667-41

Passport:

Nationality:

Brazil

Profession:

Engineer

Date of Birth:

04/01/1974

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Oceana Offshore (CBO Group) – Oil and Gas 2016-2019 Position:Chief Financial Officer and IR Director; Name and Sector of activity of the Company:Tupy – Industrial 2013-2015 Position:Vice President of Finance and IR Director; Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Permanent Executive Board	07/17/2023	3 years	Investor Relations Director		08/23/2023		02/14/2019

Convictions:

Conviction Type	Description of Conviction
N/A	

Name MANUEL JEREMIAS LEITE CALDAS

CPF: 535.866.207-30

Passport:

Nationality: Brazil

Profession: Electrical Engineer

Date of Birth: 01/08/1955

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Alto Capital Position:Consultant and Financial Analyst; Name and Sector of activity at the Company:Fertilizantes HERINGERPosition: Member of the Audit Committee Member of the Audit Committee; Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: No; Provide other information that the issuer deems relevant2016 - 2021 Member of the Audit Committee at Heringer 2018Member of the Audit Committee at CemigMember of the Board of Directors CESP 2017 Member of the Audit Committee at Prumo 2017Member of the Audit Committee at General Shopping 2017/2018Member of the Audit Committee at Algar Telecom2015 - 2016 Member of the Investigation Committee – EletrobrásEllen Gracie, Durval Soledade, Manuel Jeremias L. CaldasMember of Eneva's Audit Committee – 09/2015 – 2016-2017.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C. (Permanent) Elected by Controllership		04/17/2025	No	04/25/2022

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

MÁRCIO ANTÔNIO
CHIUMENTO

CPF:

023.095.919-98

Passport:

Nationality:

Brazil

Profession:

Banker

Date of Birth:

06/08/1978

Professional Experience:

Professional experience during the last 5 years: Company: Caixa de Previdência dos Funcionários do Banco do Brasil (July/2024 to present) Position: Chief Equity Officer; Company: Cielo S.A. (May/2024 to present) Positions: Corporate Governance Officer; Company: Ativos S.A. (December/2023 to present); Positions: Vice-Chair of the Board of Directors; Company: BB Previdência Position: Chair of the Steering Committee; Company: Banco do Brasil Positions: Head Strategy, Customers and Innovation (April/2023 to July/2024), General Ombudsman (April/2022 to April/2023), Executive Manager Channels Board (January/2019 to April/2022);

Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Permanent)		04/22/2025	Yes	09/17/2024

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

MARCIO DE SOUZA

CPF:

844.274.347-20

Passport:

Nationality:

Brazil

Profession:

Undergraduate degree in Law

Date of Birth:

06/08/1978

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: PREVI – Caixa de Previdência dos Funcionários do Banco do BrasilSector: Social Security Position: Managing Director of Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI – June 2018 to present Name and Sector of activity at the Company: Caixa de Previdência dos Funcionários do Banco do Brasil - PREVIPosition: Executive Manager – December 2012 to May 2018.
Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Permanent)		08/22/2025	Yes	08/22/2021

Convictions:

Conviction Type	Description of Conviction
N/A	

Name:

CPF:

Passport:

Nationality:

Profession:

Date of Birth:

Professional Experience:

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
_____	_____	_____	_____	_____	_____	_____	_____

Convictions:

Conviction Type	Description of Conviction
_____	_____

Name

MARINA FREITAS
GONÇALVES DE
ARAÚJO GROSSI

CPF:

184.111.001-97

Passport:

Nationality:

Brazil

Profession:

Economist

Date of Birth:

12/07/1958

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Brazilian Business Council for Sustainable Development (CEBDS)Position:President; Name and Sector of activity at the Company: Norte Energia S.A. - EnergiaPosition: Independent Member of the Board of Directors Indication of all management positions held in other companies or organizations within the third-party sector: Founding Member of the Network of Brazilian Women Leaders for Sustainability Member of the Advisory Board at the JBS Fund for the Amazon Member of the International Board at the Global Reporting Initiative - GRI Member of the Board of Trustees at the Banco do Brasil. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors Independent (Permanent)		08/22/2025	No	02/17/2022

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

MARIO JOSE RUIZ-TAGLE LARRAIN

CPF:

058.458.437-74

Passport:

Nationality:

Spain

Profession:

Company Officer

Date of Birth:

07/08/1965

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Neoenergia S.A.Sector: Energy Position: Permanent Member of the Board of Directors; Name and Sector of activity at the Company:Iberdrola S.A.Sector: Energy Position: Corporate Officer in Brazil of the Iberdrola Group; Held the position of Chief Executive Officer at Neoenergia S.A. and Member of the Board at the Iberdrola Institute. •Held the position of member of the Board of Directors in the following companies: •Sociedad Iberoamericana de Energia – IBENER S.A. •Empresa Eléctrica Lican S.A. •Empresa de Águas de los Lagos - ESSAL •COELBA – Companhia de Eletricidade do Estado da Bahia; • Afluente Geração de Energia S.A. (Vice-President); •Afluente Transmissão de Energia S.A. (Vice-President); •PCH Alto do Rio Grande S.A. (Vice-President); • Baguari I Geração de Energia S.A. (Vice President); • Bahia PCH I S.A. (Vice-President); •Bahia PCH II (Vice-President); •Bahia PCH III (Vice-President); •Bnte Participações S.A. (Vice-President); •Geração C. (Vice President); •Geração Céul (Vice President); •Goiás Sul Gerão de Energia S.A.(Vice President); •Itapebi Geração de Energia S.A. (Vice President); •NC Energia S(Vice President); •Neoenergia stimentos S.A. (Vice-President); •SE Naranjiba S.A. (vice-President); •Termopernambuco (Vice-President); • Elektro Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Permanent)		08/22/2025	Yes	08/24/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

MIGUEL GALLARDO
CORRALES

CPF:

000.000.000-00

Passport:

PAM768318

Nationality:

Spain

Profession:

Bachelor of
Business
Administration
Management

Date of Birth:

18/04/1981

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Position:Identification of potential mergers, acquisitions, divestitures and strategic alliances and partnership opportunities. Execution of contracts, financial analysis and evaluation of the target companies Name and Sector of activity at the Company: Neoenergia S.A.Position: Alternate Member of the Audit Committee Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body: -----	Election Date -----	Mandate period -----	Elective position held -----	Describe position held -----	Date of investiture -----	Elected by the controller -----	Initial mandate start date -----
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2021

Convictions:

Conviction Type -----	Description of Conviction -----
N/A	

Name

MÔNICA GRAU DOMENE

CPF: 000.000.000-00

Passport:

PAH671806

Nationality:

Spain

Profession:

Economist

Date of Birth:

05/12/1975

Professional experience

Professional experience during the last 5 years:Name and area of activity at the Company: i-DE Redes Eléctricas Inteligentes, S.A.U. - Iberdrola Group Energy sector - electricity distribution Position: Director of Global Network Business Control; Name and Sector of activity at the Company: Energy sector Position: Head of Market Intelligence; Indication of all management positions held in other companies or organizations within the third-party sector: Member of Audit and Compliance Committee and the Board of Directors at Scottish Power Energy Networks Holdings Limited since November 2020; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	03/30/2022

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

CPF:

Passport:

Nationality:

Profession:

Date of Birth:

Professional Experience:

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
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Convictions:

Conviction Type	Description of Conviction
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Name

RAFAEL SOARES
RIBEIRO DE CASTRO

CPF:

946.586.507-97

Passport:

Nationality:

Brazil

Profession:

Undergraduate
degree in Law

Date of Birth:

05/06/1972

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: PREVI Caixa de Previdência dos Funcionários do Banco do Brasil Sector: Social security
Position: Executive Manager Name and Sector of activity at the Company: HMOBI Participacoes S.A.
Sector: Investment in Urban Infrastructure Position:Member of the Audit Committee Indication of all management positions held in other companies or organizations within the third-party sector: Held position of Executive Manager at PREVI for approximately 11 years. This function was held within Compliance and Internal Controls and Management of Real Estate Interests. In the area of internal controls, Mr. Ribeiro de Castro was responsible for managing the entity's operational risk, compliance and information security. Coordinated the implementation of the Data Integrity and Privacy Program (LGPD). Within the real estate field, Mr. Ribeiro de Castro managed Previ's portfolio of real estate assets. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name RENE NUNES DOS SANTOS

CPF: 297.746.751-34

Passport:

Nationality: Brazil

Profession: Undergraduate degree in Economics

Date of Birth: 06/27/1965

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: National AABB Federation – FENABB; Sector: Union Organization; Position: Member of the Steering Committee; Name and Sector of activity at the Company:•CELPE – Companhia Energética de Pernambuco - Member of the Audit Committee; Sector: Electricity; Position: Full Member of the Audit Committee; Indication of all management positions held in other companies or organizations within the third-party sector: Employee at Banco do Brasil for 32 years, served as president of FENABB - National AABB Federation - 2014 to 2020. Alternate Member of the Audit Committee at Previ, elected by the members and serving a mandate until 05.31.2024 and Chair of the Steering Committee at National AABB Federation -FENABB until 05.31.2024. ; Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None iii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Supervisory Board	04/17/2025	to AUG 2026	A.C. (Permanent) Elected by Controllershship		04/17/2025	Yes	04/17/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

SANTIAGO MARTINEZ GARRIDO

CPF:

059.728.467-99

Passport:

Nationality:

Spain

Profession:

Attorney

Date of Birth:

11/13/1967

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Position: Director of Legal Services at IBERDROLA S.A.; Member of the Board of Directors at Neoenergia. Mr. Martinez Garrido was a director at Elektro Eletricidade e Serviços and several companies within the Iberdrola Group in different countries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	17/04/2025	2 years	Board of Directors (Permanent)		08/22/2025	Yes	08/24/2017

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

SOLANGE MARIA PINTO RIBEIRO

CPF:

304.753.094-72

Passport:

Nationality:

Brazil

Profession:

Electrical Engineer

Date of Birth:

11/18/1961

Professional Experience:

Professional experience during the last 5 years: Company Name:Neoenergia S.A. Position:Chief Executive Officer (Sep/01/2012 to Aug/23/2017)Duties Inherent to the Position: Attributes of the Executive Board established under the Law and in Company Bylaws. The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Ownership interest in other companies, as a controlling company or minority partner, intermediation and business advice, in Brazil or overseas, importing of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation. Indication of all management positions held or previously held in publicly-held companies: Held the position of Permanent Member of the Board of Directors in the companies:•CELPE – Companhia Energética de Pernambuco; •COELBA – Companhia de Eletricidade do Estado da Bahia; •COSERN – Companhia Energética do Rio Grande do Norte; •Afluente Transmissão de Energia S.A.;•PCH Alto Rio Grande S.A.;•Baguari I Geração de Energia S.A.;•Bahia PCH II;• Bahia PCH III;•Belo Monte Participações S.A.;•FE Participações;•Neoenergia Renováveis S.A. (formerly Força Eólica do Brasil) (CEO);•Força Eólica do Brasil 1 (CEO);• Força Eólica do Brasil 2;•Geração CIII;• Geração Céu Azul;•Itapebi Geração de Energia S.A.;•NC Energia S.A.;•Neoenergia Investimentos S.A.;•Neoenergia Oamp;M;•Neoenergia Serviços;•Potiguar Sul;•SE Naranjita S.A.; •Termopernambuco S.A.Held the positions of:•Chief Executive Officer – Neoenergia S.A. (Sep/01/2012 to Aug/23/2017);- Vice President of Regulatory Affairs and Energy Commercialization, Director of Regulatory Affairs - Eletropaulo Metropolitana S/A (Mar/2000 to May/2004);- Chair of the Audit Committee at FACHESF and Deputy of the Financial Board - CHESF (Jan/1984 to Feb/1998). Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Permanent Executive Board	07/17/2023	3 years	Other Officers	Vice-Chair	08/23/2023		04/29/2004

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

TOMAS ENRIQUE GUIJARRO ROJAS

CPF:

000.000.000-00

Passport:

AAG630569

Nationality:

Spain

Profession:

Industrial Engineer

Date of Birth:

05/27/1971

Professional Experience:

Professional experience during the last 5 yearsName and area of activity at the Company:Iberdrola S.A. - SpainSector: EnergyPosition: Transmission Business Development Director – July/17 to dateName and Sector of activity at the Company:Iberdrola S.A. - MexicoSector: EnergyDirector of Liberalized Business - July/14 to Jan/2017Director of Promotion and Services - June/2011 to June/2014Director of Business Development for Latin America - August/05 to May/11 Iberdrola S.A.SpainIberdrola S.A. - MexicoDirector of Liberalized Business - July/14 to Jan/2017Director of Promotion and Services - June/2011 to June/2014Director of Business Development for Latin America - August/05 to May/11Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2019

Convictions:

Conviction Type	Description of Conviction
N/A	

Name WAGNER DE SIQUEIRA
PINTO

CPF: 458.033.151-68

Passport:

Nationality: Brazil

Profession: Undergraduate degree in Business Administration

Date of Birth: 08/01/1967

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: FGV and IBMEC Sector: Postsecondary Education Position: Consultant and Visiting Professor – since 2018 Name and Sector of activity at the Company: Key Associados and Grupo Report. Sector: Sustainable Business Solutions Position: Consultant Indication of all management positions held in other companies or organizations within the third-party sector: ESG consultant, mentor and teacher - IBMEC and FGV. Mentor and support supervisor for volunteer mentors - Climate Reality Project. Previously head of sustainability at Banco do Brasil. Advised on boards related to sustainability, national/international level – Latin America Carbon Disclosure Project, Caring for Climate and CEO Water Mandate - UN and Brazil Section of the World Water Council. Chair of the Brazilian Business Council for Sustainable Development's Sustainable Finance Chamber for two terms.

Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
Board of Directors	04/17/2025	2 years	Board of Directors (Alternate)		08/22/2025	Yes	08/22/2025

Convictions:

Conviction Type	Description of Conviction
N/A	

Name

CPF:

Passport:

Nationality:

Date of Birth:

Professional Experience:

Management Bodies:

Administrative Body:	Election Date	Mandate period	Elective position held	Describe position held	Date of investiture	Elected by the controller	Initial mandate start date
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Convictions:

Conviction Type	Description of Conviction
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7.4 Composition of committees

Name: ANA MARIA DURAN TORRES **CPF:** 000.000.000-00 **Passport:** PAD706949 **Nationality:** Spain: **Profession:** Bachelor of Laws **Date Birth:**11/27/1983

Professional Experience: Professional experience over the last 5 years: Company Name and Business Sector: Iberdrola S.A. Position: Lawyer; Company Name and Business Sector: Iberdrola Clientes SAL and Iberdrola Clientes Internacional SAU Position: Lawyer; Description of any of the following events that have occurred in the last 5 years: i. Any criminal conviction: No; ii. Any conviction in administrative proceedings by the CVM and the penalties applied: No; iii. Any final and unappealable conviction, in judicial or administrative proceedings, that has suspended or disqualified you from engaging in any professional or commercial activity: No

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/ function	Date of election	Initial mandate start date
Other Committees		Committee Member (Alternate)	07/14/2025	N/A			07/14/2025	09/01/2023

Convictions:

Conviction Type	Description of Conviction
N/A	

Name:

ARMANDO UGARRIZA
CAPDEVILA

CPF:

000.000.000-00

Passport:

PAF109152

Nationality:

Spain

Profession:

Economist – Insurance

Actuary

Date of Birth:

08/25/1975

Professional Experience:

Professional experience during the last 5 years: Company Name:Iberdrola S.A.Position:Functions Inherent to the Position: The Main Activity of the Company in which employee gained experience, highlighting the companies or organizations that are part of: (i) the issuer's economic group, or (ii) partners that hold a direct or indirect ownership interest equal to or greater than 5% of the same class or type of securities at the issuer: Iberdrola S.A. is a multinational operating within the energy sector that executes activities related to electricity services: Distribution, Generation, Transmission, Commercialization and Renewables mainly in Spain, United Kingdom, United States, Mexico and Brazil. Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/ function	Election election	Initial mandate start date
Remuneration Remuneration		Committee Member (Effective)	03/13/2025	N/A			03/13/2025	09/27/2021

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

CAROLINE GUARNIERI DE PAULA DO NASCIMENTO

CPF:

087.850.037-51

Passport:

Nationality:

Brazil

Profession:

Undergraduate degree in Enterprise Management I and Information Technology

Date of Birth:

12/19/1980

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do Brasil – PREVISector: Social Security Position: Core Manager and Senior AnalystIf the company is part of: (a) the issuer's economic group or (b) is controlled by a shareholder of the issuer who holds a direct or indirect ownership interest equal to or greater than 5% of the same class or type of security as the issuer Yes; Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/ function	Election election	Initial mandate start date
Remuneration		Committee Member (Alternate)	09/27/2021	N/A			09/27/2021	09/27/2021
Remuneration								

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

CRISTIANO FREDERICO RUSCHMANN

CPF:

140.759.638-10

Passport:

Nationality:

Brazil

Occupation:

Lawyer

Date of Birth:

04/30/1974

Professional Experience:

Professional experience during the last 5 years: Name and Sector of activity at the Company: Iberdrola Renovables Energía, S.A.U. Position: Executive Director of the Board of Directors; Name and Sector of activity at the Company: Iberdrola, S.A. Position: Deputy Director of the Corporate Development Division; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Effective)	06/15/2020	N/A			06/15/2020	06/15/2020
Remuneration Member	Statutory Audit Committee adhering to CVM Resolution No. 23/21	Chairman of the Committee	05/29/2024	N/A			05/29/2024	05/29/2024
Other Committees Parties		Chairman of the Committee	05/29/2024	N/A	Committee of Committee		05/29/2024	05/29/2024

Convictions:

Conviction Type	Conviction Description
N/A	

Name: DANIEL ALCAIN LOPEZ **CPF:** 000.000.000-00 **Passport:** PAU026576 **Nationality:** Spain **Occupation:** Economist and Lawyer **Date of Birth:** 06/08/1973

Professional Experience: Professional experience during the last 5 years
Name and area of activity at the Company: Iberdrola S.A. - Spain Sector: Energy Position: Risk Director – 2018 to date Position: Control President 2016 to 2018 If the company Name and Sector of activity at Company: Scottish Power Sector: Energy Position: CFO – 2012 to 2015 Currently Chief Risk Officer at Iberdrola. He is also responsible for the Administration and Control of the Iberdrola Group. He pursued his professional career mainly in the Iberdrola Group, where he held several positions of great prominence and responsibility, such as the Vice President of Controllershship of Avangrid, the position of CFO of Iberdrola USA and Scottish Power, as well as the Vice President of Finance and Treasury of Iberdrola Renewables USA. Also developing projects with Neoenergia's Planning and Control Board during the 2014-2015 period. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration Membe	Statutory Audit Committee adhering to CVM Resolution No. 23/21	Committee Member (Effective)	03/16/2020	N/A			03/16/2020	03/16/2020

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

DAVID JOSÉ MESONERO MOLINA

CPF:

000.000.000-00

Passport:

PAT202041

Nationality:

Spain

Occupation:

Administration and Management of Management

Date of Birth:

10/16/1980

Professional Experience:

Professional experience during the last 5 years: Name and Sector of activity at the Company: Iberdrola Renovables Energía, S.A.U. Position: Executive Director of the Board of Directors; Name and Sector of activity at the Company: Iberdrola, S.A. Position: Deputy Director of the Corporate Development Division; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Effective)	02/15/2023	N/A			02/15/2023	02/15/2023

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

ELVIRA BARACUHY
CAVALCANTI PRESTA

CPF:

590.604.504-00

Passport:

Nationality:

Brazil

Occupation:

Business
Administra
tion

Date
of
Birth:

06/18/1968

Professional Experience:

Professional experience during the last 5 years: Over the past five years, Elvira Baracuhy Cavalcanti Presta has accumulated significant professional experience in various sectors. She is currently a Full Member of the Fiscal Council at Embraer, which operates in the aerospace sector, and also serves as a Member of the Audit Committee at Copa Energia, a company in the energy and LPG gas sector. Additionally, she is a Full Member of the Fiscal Council at Gerdau, a company in the steel and metallurgy industry. She also holds management positions in other organizations. Since 2023, she has been a pro bono Board Member at the Brazilian Institute of Finance Executives (IBEF-SP). Previously, she served as an Independent Board Member at Eletrobras in 2018, and as Chief Financial Officer and Investor Relations Officer at Eletrobras from 2019 to 2023. She was Chairwoman of the Board of Directors at Santo Antônio Energia from 2022 to 2024, at Chesf from 2019 to 2023, and at CGT Eletrosul from 2019 to 2022. From 2013 to 2016, she was Executive Director of Planning and Control at Neoenergia S.A and also held the position of Director of Planning and Control and/or Board Member at its subsidiaries. In the past five years, she has not been subject to any criminal conviction, nor has she received any conviction in administrative proceedings by the CVM or any penalties. She has also not been suspended or disqualified by any final judicial or administrative decision from practicing any professional or commercial activity. It is also noted that Ms. Elvira Baracuhy Cavalcanti Presta is considered a Politically Exposed Person (PEP).

Committees:								
Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Effective)	08/22/2025	N/A			07/14/2025	08/22/2025
Audit Committee	Statutory Audit Committee adhering to CVM Resolution No. 23/21	Committee Member (Effective)	08/22/2025	N/A			07/14/2025	08/22/2025

Convictions:	
Conviction Type	Conviction Description
N/A	

Name:

FABIANO ROMES MACIEL

CPF:

679.715.639-49

Passport:

Nationality:

Brazil

Occupation:

Banker and economist

Date of Birth:

01/24/1972

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Caixa de Previdência dos Funcionários do Banco do Brasil Sector: Social Security Position:Retired since 2022; Name and Sector of activity at the Company:Caixa de Previdência dos Funcionários do Banco do Brasil Sector: Social Security Position: Controllership Executive Manager; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Alternate)	09/01/2023	N/A			07/17/2023	09/01/2023

Convictions:

Conviction Type	Conviction Description
N/A	

Name: ANA MARIA GATI

CPF: 000.000.000-00

Passport:

Nationality: Brazil

Occupation: Advisor, Consultant, Mentor

Date of Birth: 12/04/1963

Professional Experience:

Over the past five years, Elvira Baracuhy Cavalcanti Presta has been actively engaged in various professional roles across multiple sectors. She has worked with Gati Consultoria, the Brazilian affiliate of the Shingo Institute, and has served as a Board Member at Pérola, a company in the storage and transportation sector. She is also an Advisory Board Member at Activas, which operates in the distribution of plastic resins, and at Metalúrgica Aliança, in the metallurgical sector. Additionally, she has contributed to the startup Amachains Amazônia, in the logistics sector, as a member of its Advisory Board. She also acts as a mentor at Fundação Dom Cabral (FDC), a leading educational institution. Her involvement extends to the Brazilian Institute of Corporate Governance (IBGC), where she is a member of the Agribusiness Governance Working Group. In all these roles, she has served as a board member, consultant, and mentor, contributing her expertise in governance, strategy, and organizational development. In the past five years, she has not been subject to any criminal conviction, nor has she received any conviction in administrative proceedings by the Brazilian Securities and Exchange Commission (CVM), nor any penalties. She has also not been suspended or disqualified by any final judicial or administrative decision from practicing any professional or commercial activity.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committee		Committee Member (Alternate)	09/27/2021	N/A	Sustainability Committee		07/17/2023	09/01/2023

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

GONZALO SAENZ DE
MIERA CÁRDENAS

CPF:

000.000.000-00

Passport:

PAG 688491

Nationality:

Spain

Occupation:

Economist

Date of Birth:

07/21/1970

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola, S.A.Position: Director of Climate Change and Alliances in the Presidency Area of Iberdrola Name and Sector of activity of the Company: Grupo Espanhol de Crescimento Verde e Associação Espanhola de Economia Energética e Plataforma para Ar Limpo. Position: Vice President, Vice President and President respectively.; Indication of all management positions held in other companies or organizations in the third sector Not applicable Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: Not applicable.

Committees:								
Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committees		Committee Member (Effective)	04/12/2021	N/A	SUSTAINABILITY COMMITTEE		04/12/2021	04/12/2021

Convictions:	
Conviction Type	Conviction Description
N/A	

Name:

JESÚS MARTINEZ PEREZ

CPF:

000.000.000-00

Passport:

PAT402421

Nationality:

Spain

Occupation:

Economist

Date of Birth:

08/05/1959

Professional Experience:

Professional experience during the last 5 years Name and area of activity at the Company: Iberdrola S.A. - Spain Sector: Electricity Position: Director of Financing and Treasury at Iberdrola S.A.; Name and Sector of activity at the Company: Neoenergia S.A. Sector: Electric Position: Chairman of the Committee Financial; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None iii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Chair	08/24/2017	N/A			08/24/2017	08/24/2017

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

JOSE CARLOS VASCONCELOS

CPF:

437.086.335-04

Passport:

Nationality:

Brazil

Occupation:

Lawyer

Date of Birth:

08/23/1967

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company:: Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI; Employee of Banco do Brasil from 1981 to 2018, operating in 10 states and 28 Brazilian municipalities, through the backoffice areas (service processing, consulting and legal), business (general manager wholesale agencies, high income, retail, government and agro), holding the position of regional superintendent in the states of Mato Grosso, São Paulo, Rio de Janeiro and Minas Gerais. Served as a Board Member at SEBRAE AP and became an educator at Banco do Brasil's Corporate University in coaching and performance management. Lawyer with a postgraduate degree in finance, management and marketing, public management and a master's degree in organizational management, in addition to a specialization in business and law from the University of Tennessee; banking sector from the United Nations University and Professional Leadership from the Disney Institute. Currently Consultant Member of Gerson Lehrman Group and director of PREVI. Description of any of the following events that have occurred during the last 5 years: ii. any conviction in CVM administrative proceedings and the penalties applied: None iii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Committees:								
Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Effective)	09/01/2023	N/A			07/17/2023	09/01/2023

Convictions:	
Conviction Type	Conviction Description
N/A	

Name:

JOSÉ SAINZ ARMADA

CPF:

000.000.000-00

Passport:

PAM253807

Nationality:

Spain

Occupation:

Law and Administration

Date of Birth:

11/03/1959

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Position: Chief Financial and Resources Officer (CFO) at Iberdrola S.A.; Member of the Board of Directors at different Iberdrola Group Companies in different countries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration Committee		Committee Chair	08/24/2017	N/A			08/24/2017	08/24/2017

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

JUAN BOSCO LOPEZ
ARANGUREN

CPF:

000.000.000-00

Passport:

PAD915549

Nationality:

Spain

Occupation:

Administra
tion

Date of Birth:

01/15/1973

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Energy Sector Position: Global Head of Structured Financing at Iberdrola Group; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Alternate)	05/17/2018	N/A			05/17/2018	05/17/2018

Convictions:

Conviction Type	Conviction Description
N/A	

Name: JULIA DURAN DOMINGEZ

CPF: 000.000.000-00

Passport: PALO23307

Nationality: Spain

Occupation: Lawyer

Date of Birth: 11/08/1978

Professional Experience:

Over the past five years, she has served as Head of Corporate Governance and Corporate Structure at Iberdrola, S.A., and is a member of the Boards of Directors of several Iberdrola, S.A. joint ventures with strategic partners in the United Kingdom, Spain, and Germany. Her experience in the energy sector began in 2008, when she joined the Iberdrola group after working at the law firm Cuatrecasas Gonçalves Pereira, S.L.P. She worked in the General Secretariat and on the Board of Directors of Iberdrola Renovables, S.A. from its IPO until its merger into Iberdrola S.A. in 2011, serving as Head of Corporate Governance and Investor Relations. In July 2011, she joined the Legal Services Department of Iberdrola S.A., within the Corporate Governance Unit, where she provided advisory and coordination services for the Group’s corporate structure and governance, as well as legal compliance services. She has also served as Deputy Secretary of the Board of Directors and Secretary of the Audit Committee of Iberdrola Energía Internacional S.A.U., and as a director of several international companies within the Iberdrola group. In other sectors, she began her professional career in February 2003 at Cuatrecasas Gonçalves Pereira, S.L.P., in the corporate, mergers and acquisitions area, where she provided legal advice on company acquisitions, private equity transactions, public offerings and sales of shares, corporate management, and commercial contracts, both nationally and internationally, in various sectors including energy, sports, insurance, and banking. In the past five years, she has not been subject to any criminal conviction, nor has she received any conviction in administrative proceedings by the Brazilian Securities and Exchange Commission (CVM), nor any penalties. She has also not been suspended or disqualified by any final judicial or administrative decision from practicing any professional or commercial activity.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committees		Committee Member (Effective)	06/12/2025	N/A	Sustainability Committee		06/12/2025	06/12/2025

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

MÁRCIO ANTÔNIO
CHIUMENTO

CPF:

023.095.919-98

Passport:

Nationality:

Brazil

Occupation:

Banking

Date of Birth:

06/08/1978

Professional Experience:

Professional experience during the last 5 years: Company: Caixa de Previdência dos Funcionários do Banco do Brasil (July/2024 to present) Position: Chief Equity Officer; Company: Cielo S.A. (May/2024 to present) Positions: Corporate Governance Officer; Company: Ativos S.A. (December/2023 to present); Positions: Vice-Chair of the Board of Directors; Company: BB Previdência Position: Chairman of the Board Deliberative; Company: Banco do Brasil
Positions: Head Strategy, Customers and Innovation (April/2023 to July/2024), General Ombudsman (April/2022 to April/2023), Executive Manager Channels Board (January/2019 to April/2022); Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration Membe	Statutory Audit Committee adhering to CVM Resolution No. 23/21	Committee Member (Effective)	09/17/2024	N/A			09/17/2024	09/17/2024

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

MARCIO DE SOUZA

CPF:

844.274.347-20

Passport:

Nationality:

Brazil

Occupation:

Graduated in Law

Date of Birth:

05/06/1966

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: PREVI – Caixa de Previdência dos Funcionários do Banco do Brasil Sector: Social Security Position: Managing Director of Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI – June 2018 to present Name and Sector of activity at the Company: Caixa de Previdência dos Funcionários do Banco do Brasil - PREVI Position: Executive Manager – December 2012 to May 2018.

Description of any of the following events that have occurred during the last 5 years:i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration Committee		Committee Member (Effective)	09/27/2021	N/A			09/27/2021	09/27/2021

Convictions:

Conviction Type	Conviction Description
N/A	

Name: ANGELA APARECIDA SEIXAS **CPF:** 011.500.868-31 **Passport:** **Nationality:** Brazil **Occupation:** Economist **Date of Birth:** 12/01/1960

Professional Experience: Over the past five years, she has held key positions in several companies. She served as Chief Financial Officer at Duke Energy International Geração Paranapanema S.A., and as a Fiscal Council Member at Telemig S.A. and B3. These roles reflect her strong expertise in financial management and corporate governance within the energy and telecommunications sectors. In the past five years, she has not been subject to any criminal conviction, nor has she received any conviction in administrative proceedings by the Brazilian Securities and Exchange Commission (CVM), nor any penalties. She has also not been suspended or disqualified by any final judicial or administrative decision from practicing any professional or commercial activity.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committees		Committee Member (Effective)	06/04/2019	N/A	Parties Committee Committee		06/04/2019	06/04/2019

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

MARINA AMIGO ROMERO

CPF:

000.000.000-00

Passport:

PAL 892974

Nationality:

Spain

Occupation:

Bachelor in Law

Date of Birth:

07/13/1979

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola, S.A.Position: International Coordinator of the CSR Group, Human Rights, ESG classifications and controversies and Corporate Governance. Name and Sector of activity of the Company: Iberdrola, S.A.Position: Member of Iberdrola Investor Relations with a specific focus on investors and fixed income analysts, rating agencies and Sri investors. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committees		Committee Member (Alternate)	04/12/2021	N/A	SUSTAINABILITY COMMITTEE		04/12/2021	04/12/2021

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

MARINA FREITAS
GONÇALVES DE ARAÚJO
GROSSI

CPF:

184.111.001-97

Passport:

Nationality:

Brazil

Occupation:

Economist

Date of Birth :

12/07/1958

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Brazilian Business Council for Sustainable Development (CEBDS) Position: President; Name and Sector of activity of the Company: Norte Energia S.A. - Energia Position: Independent Member of the Board of Directors Indication of all management positions held in other companies or organizations within the third-party sector: Founding Member of the Network of Brazilian Women Leaders for Sustainability Member of the Advisory Board at the JBS Fund for the Amazon Member of the International Board at the Global Reporting Initiative - GRI Member of the Board of Trustees at the Banco do Brasil. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:								
Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration Member	Statutory Audit Committee adhering to CVM Resolution No. 23/21	Committee Member (Effective)	02/17/2022	N/A			02/17/2022	02/17/2022
Remuneration Committee		Committee Member (Effective)	02/17/2022	N/A			02/17/2022	02/17/2022
Other Committees		Committee Chair	02/17/2022	N/A	Sustainability Committee		02/17/2022	02/17/2022
Other Committees		Committee Member (Effective)	08/22/2025	N/A	Parties Committee Committee		07/14/2025	08/22/2025

Convictions:	
Conviction Type	Conviction Description
N/A	

Name:

MARTA MARTÍNEZ SÁNCHEZ

CPF:

000.000.000-00

Passport:

PAG 525005

Nationality:

Spain

Occupation:

Economist

Date of Birth:

12/28/1976

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola, S.A.Position: Responsible for the Studies and Special Projects of the Directorate of Climate Change and Alliances, in the Area of the Iberdrola Presidency. Name and Sector of activity of the Company: Iberdrola Energías Renovables, S.A. Position: Head of business planning and monitoring at global level. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: (NONE)i i. any conviction in an administrative proceeding of CVM and the penalties imposed: (NONE) iii. any final and unappealable conviction, in the judicial or administrative sphere, which has suspended or disqualified him from practicing any professional or commercial activity: (NONE).

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committees		Committee Member (Alternate)	04/12/2021	N/A	SUSTAINABILITY COMMITTEE		04/12/2021	04/12/2021

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

MERCEDES MORENO NIETO

CPF:

000.000.000-00

Passport:

PAI800021

Nationality:

Spain

Occupation:

Graduated in Business and Postgraduate in Human Resources Management

Date of Birth:

12/14/1974

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company:: Iberdrola S.A. Energy Sector Position: Responsible for Iberdrola S.A. Remuneration Systems Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration Remuneration		Committee Member (Alternate)	03/13/2025	N/A			03/13/2025	03/13/2025

Convictions:

Conviction Type	Conviction Description
N/A	

Name:
MIGUEL GALLARDO
CORRALES

CPF:
000.000.000-00

Passport:
PAM768318

Nationality:
Spain

Occupation:
Bachelor
in
Business
Administrat
ion and
Manageme
nt

**Date
of
Birth:**
04/18/1981

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Position: Identification of potential mergers, acquisitions, divestitures and strategic alliances and partnership opportunities. Execution of contracts, financial analysis and evaluation of the target companies Name and Sector of activity at the Company: Neoenergia S.A. Position: Alternate Member of the Audit Committee Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction in CVM administrative proceeding and the penalties applied: None iii. any final and unappealable conviction, in the judicial or administrative sphere, that has suspended or disqualified him from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Alternate)	09/27/2021	N/A			09/27/2021	09/27/2021

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

MÓNICA GRAU DOMENE

CPF:

000.000.000-00

Passport:

PAH671806

Nationality:

Spain

Occupation:

Economist

Date of Birth:

05/12/1975

Professional experience

Professional experience during the last 5 years: Name and area of activity at the Company: i-DE Redes Eléctricas Inteligentes, S.A.U. - Iberdrola Group Energy sector - electricity distribution Position: Director of Global Network Business Control; Name and Sector of activity at the Company: Energy sector Position: Head of Market Intelligence; Appointment of all management positions held in other companies or organizations in the third sector Since November 2020, member of the Audit and Compliance Committee and the Board of Directors of Scottish Power Energy Networks Holdings Limited; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None;

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration Membe	Statutory Audit Committee adhering to CVM Resolution No. 23/21	Committee Member (Alternate)	03/30/2022	N/A			03/30/2022	03/30/2022

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

MIGUEL ARRIETA

CPF:

000.000.000-00

Passport:

PAM112960

Nationality:

Spain

Occupation:

Licensed
in Law

**Date
of
Birth:**

11/01/1974

Professional Experience:

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committees		Committee Member (Alternative)	07/14/2025	N/A	SUSTAINABILITY COMMITTEE		07/14/2025	07/14/2025

Convictions:

Conviction Type	Conviction Description
N/A	

Name: ROBERTO FERNANDEZ ALBENDEA **CPF:** 000.000.000-00 **Passport:** AAH053692 **Nationality:** Spain **Occupation:** Economist and Administrator **Date of Birth:** 02/20/1970

Professional Experience: Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola, S.A. Position: Head of Corporate Social Responsibility of the Iberdrola group; Company name and sector of activity: Iberdrola, S.A. Position: responsible for Investor Relations for the fixed income market, SRI and Rating Agencies; Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None; Provide other information that the issuer deems relevant: None

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Other Committees		Committee Member (Effective)	04/12/2021	N/A	SUSTAINABILITY COMMITTEE		04/12/2021	04/12/2021

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

ROSARIO BAQUERO ALONSO

CPF:

000.000.000-00

Passport:

PAN548918

Nationality:

Spain

Occupation:

Lawye and economist

Date of Birth:

09/11/1973

Professional Experience:

Professional experience during the last 5 years: Name and Sector of activity at the Company: Iberdrola S.A. Position: Responsible for Legal Services for Finance, Control and Administration of Iberdrola S.A. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None ii. Any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Financial Committee		Committee Member (Effective)	07/14/2025	N/A			07/14/2025	07/14/2025
Remuneration Committee		Committee Member (Alternate)	02/15/2023	N/A			02/15/2023	02/15/2023

Convictions:

Conviction Type	Conviction Description
N/A	

Name:

SANTIAGO MARTINEZ GARRIDO

CPF:

059.728.467-99

Passport:

Nationality:

Spain

Occupation:

Lawyer

Date of Birth:

09/11/1973

Professional Experience:

Professional experience during the last 5 years: Name and area of activity at the Company: Iberdrola S.A. Position: Director of Legal Services at IBERDROLA S.A.; Member of the Board of Directors at Neoenergia. Mr. Martinez Garrido was a director at Elektro Eletricidade e Servios and several companies within the Iberdrola Group in different countries. Description of any of the following events that have occurred during the last 5 years: i. any criminal conviction: None ii. Any conviction under administrative proceedings at CVM and penalties applied: None iii. any final and unappealable ruling in the judicial or administrative sphere, which has suspended or disqualified employee from practicing any professional or commercial activity: None.

Committees:

Committee type	Audit type	Position held	Date of investiture	Mandate period	Description of other committees	Description of other position/function	Date of election	Initial mandate start date
Remuneration		Committee Member	09/27/2021	N/A			09/27/2021	09/27/2021
Remuneration		(Effective)						

Convictions:

Conviction Type	Conviction Description
N/A	

7.5 Family relationships

Justification for not completing the table:

Not applicable, since there is no marital relationship, common-law marriage or kinship up to the second degree related to the issuer's managers, subsidiaries and controllers.

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	

Fiscal Year 12/31/2022

Issuer Manager

SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	

Related Person

NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A.	07.522.669/0001-92		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	

Note

Issuer Manager

SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	

Related Person

POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A.	17.873.542/0001-71		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	

Note

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	
<u>Related Person</u>			
INSTITUTO NEOENERGIA	19.810.641/0001-30		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A	04.569.050/0001-45		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL S.A. – FEB	12.227.426/0001-61		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL 1 S.A.	18.064.652/0001-55		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL II S.A.	12.523.923/0001-07		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Deputy CEO	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA PARTICIPAÇÕES S.A.	12.793.756/0001-14		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE	10.835.932/0001-08		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN	08.324.196/0001-81		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – NEOENERGIA COELBA	15.139.629/0001-94		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	

Related Person

ELEKTRO REDES

Member of the Board of Directors

02.328.280/0001-97

N/A

Brazilian - Brazil

Note

Issuer Manager

LEONARDO PIMENTA GADELHA

Chief Financial and Investor Relations Officer

025.987.667-41

N/A

Subordination

Brazilian - Brazil

Direct Subsidiary

Related Person

NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A.

Member of the Board of Directors

07.522.669/0001-92

N/A

Brazilian - Brazil

Note

Issuer Manager

LEONARDO PIMENTA GADELHA

Chief Financial and Investor Relations Officer

025.987.667-41

N/A

Subordination

Brazilian - Brazil

Direct Subsidiary

Related Person

POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A.

Member of the Board of Directors

17.873.542/0001-71

N/A

Brazilian - Brazil

Note

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
GERAÇÃO CÉU AZUL S.A.	09.136.819/0001-55		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
GERAÇÃO CIII S.A.	08.274.591/0001-05		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ITAPEBI GERAÇÃO DE ENERGIA S.A.	02.397.080/0001-96		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer	025.987.667-41 N/A	Subordination Brazilian - Brazil	Direct Subsidiary
<u>Related Person</u> NC ENERGIA S.A. Member of the Board of Directors	04.023.261/0001-88 N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u> LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer	025.987.667-41 N/A	Subordination Brazilian - Brazil	Direct Subsidiary
<u>Related Person</u> TERMOPERNAMBUCO S/A Full Member of the Board of Directors	03.795.050/0001-09 N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u> LEONARDO PIMENTA GADELHA Chief Financial and Investor Relations Officer	025.987.667-41 N/A	Brazilian Brazilian - Brazil	Indirect Subsidiary
<u>Related Person</u> BELO MONTE PARTICIPAÇÕES Member of the Board of Directors	11.669.068/0001-84 N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u> LARA CRISTINA RIBEIRO PIAU MARQUES	554.012.011-68	Subordination	Direct Subsidiary

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
Executive Officer of Renewables	N/A	Brazilian - Brazil	
<u>Related Person</u>			
CHAFARIZ 2 ENERGIA RENOVAVEL S.A.	22.548.637/0001-50		
Chief Executive Officer	N/A	819.863.865-20	
<u>Note</u>			
<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A.	10.338.320/0001-00		
Chair of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – NEOENERGIA COELBA	15.139.629/0001-94		
Chair of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ELEKTRO REDES	02.328.280/0001-97		
Chair of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN	08.324.196/0001-81		
Chair of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE	10.835.932/0001-08		
Chair of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
INSTITUTO NEOENERGIA	19.810.641/0001-30		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

Fiscal Year 12/31/2023

<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A.	07.522.669/0001-92		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A.	17.873.542/0001-71		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
INSTITUTO NEOENERGIA	19.810.641/0001-30		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ELEKTRO RENOVÁVEIS DO BRASIL S.A.	09.012.586/0001-89		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ENERBRASIL - ENERGIAS RENOVÁVEIS DO BRASIL S/A	04.569.050/0001-45		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL S.A. – FEB	12.227.426/0001-61		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL 1 S.A.	18.064.652/0001-55		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL II S.A.	12.523.923/0001-07		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
SOLANGE MARIA PINTO RIBEIRO	304.753.094-72	Subordination	Direct Subsidiary
Vice President of Regulation, Institutional and Sustainability	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA PARTICIPAÇÕES S.A.	12.793.756/0001-14		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Subordination	Direct Subsidiary
Chief Executive Officer and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
INSTITUTO NEOENERGIA	19.810.641/0001-30		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE	10.835.932/0001-08		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN	08.324.196/0001-81		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – NEOENERGIA COELBA	15.139.629/0001-94		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ELEKTRO REDES	02.328.280/0001-97		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A.	07.522.669/0001-92		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A.	17.873.542/0001-71		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
GERAÇÃO CÉU AZUL S.A.	09.136.819/0001-55		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
GERAÇÃO CIII S.A.	08.274.591/0001-05		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ITAPEBI GERAÇÃO DE ENERGIA S.A.	02.397.080/0001-96		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
NC ENERGIA S.A.	04.023.261/0001-88		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Subordination	Direct Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
TERMOPERNAMBUCO S/A	03.795.050/0001-09		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Indirect Subsidiary
Chief Financial and Investor Relations Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
BELO MONTE PARTICIPAÇÕES	11.669.068/0001-84		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

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<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A.	10.338.320/0001-00		
Chair of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	

Issuer Manager

EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Member of the Board of Directors	N/A	Brazilian - Brazil	

Related Person

COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – NEOENERGIA COELBA	15.139.629/0001-94		
Chair of the Board of Directors	N/A	Brazilian - Brazil	

Note

Issuer Manager

EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Member of the Board of Directors	N/A	Brazilian - Brazil	

Related Person

ELEKTRO REDES	02.328.280/0001-97		
Chair of the Board of Directors	N/A	Brazilian - Brazil	

Note

Issuer Manager

EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Member of the Board of Directors	N/A	Brazilian - Brazil	

Related Person

COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN	08.324.196/0001-81		
Chair of the Board of Directors	N/A	Brazilian - Brazil	

Note

Issuer Manager

EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
Chief Executive Officer and Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE	10.835.932/0001-08		
Chair of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
EDUARDO CAPELASTEGUI SAIZ	819.863.865-20	Control	Direct Subsidiary
Chief Executive Officer and Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Related Person</u>			
INSTITUTO NEOENERGIA	19.810.641/0001-30		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
GIANCARLO VASSÃO DE SOUZA	178.207.148-24	Control	Direct Subsidiary
Chief Operating Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
AFLUENTE TRANSMISSÃO DE ENERGIA ELETRICA S.A.	10.338.320/0001-00		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
GIANCARLO VASSÃO DE SOUZA	178.207.148-24	Control	Direct Subsidiary
Chief Operating Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – NEOENERGIA COELBA	15.139.629/0001-94		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
GIANCARLO VASSÃO DE SOUZA	178.207.148-24	Subordination	Direct Subsidiary
Chief Operating Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ELEKTRO REDES	02.328.280/0001-97		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
GIANCARLO VASSÃO DE SOUZA	178.207.148-24	Control	Direct Subsidiary
Chief Operating Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE	10.835.932/0001-08		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
GIANCARLO VASSÃO DE SOUZA	178.207.148-24	Control	Direct Subsidiary
Chief Operating Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN	08.324.196/0001-81		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
GIANCARLO VASSÃO DE SOUZA	178.207.148-24	Control	Direct Subsidiary
Chief Operating Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ITAPEBI GERAÇÃO DE ENERGIA S.A.	02.397.080/0001-96		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
GIANCARLO VASSÃO DE SOUZA	178.207.148-24	Control	Direct Subsidiary
Chief Operating Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
TERMOPERNAMBUCO S/A	03.795.050/0001-09		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LARA CRISTINA RIBEIRO PIAU MARQUES	554.012.011-68	Control	Direct Subsidiary
Chief Legal Officer	N/A	Brazilian - Brazil	

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Related Person</u>			
NEOENERGIA TRANSMISSÃO S.A.	36.257.233/0001-11		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
LARA CRISTINA RIBEIRO PIAU MARQUES	554.012.011-68	Control	Direct Subsidiary
Chief Legal Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
NEOENERGIA COMERC GD S.A.	39.487.102/0001-19		
Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
CARLOS HENRIQUE QUADROS CHOQUETA	368.923.598-76	Control	Direct Subsidiary
Chief Development Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
NEOENERGIA TRANSMISSÃO S.A.	36.257.233/0001-11		
Chairman and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
CARLOS HENRIQUE QUADROS CHOQUETA	368.923.598-76	Control	Direct Subsidiary

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
Chief Development Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
NEOENERGIA COMERC GD S.A.	39.487.102/0001-19		
Chairman and Full Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
David Benavent del Prado		Control	Direct Subsidiary
Chief Commercial Officer	XDC 648109	Foreigner - Spain	
<u>Related Person</u>			
NEOENERGIA SMART	01.644.193/0001-86		
Chief Executive Officer	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
David Benavent del Prado		Control	Direct Subsidiary
Chief Commercial Officer	XDC 648109	Foreigner - Spain	
<u>Related Person</u>			
NC ENERGIA S.A.	04.023.261/0001-88		
Chief Executive Officer	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
David Benavent del Prado		Control	Direct Subsidiary
Chief Commercial Officer	XDC 648109	Foreigner - Spain	

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Related Person</u>			
NEOENERGIA SERVIÇOS	04.780.652/0001-47		
Chief Executive Officer	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
David Benavent del Prado		Control	Direct Subsidiary
Chief Commercial Officer	XDC 648109	Foreigner - Spain	
<u>Related Person</u>			
NEOENERGIA SOLUÇÕES VERDES S.A.	34.211.168/0001-68		
Chief Executive Officer	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Direct Subsidiary
Chief Financial and IR Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DE PERNAMBUCO S.A. - CELPE	10.835.932/0001-08		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Direct Subsidiary
Chief Financial and IR Officer	N/A	Brazilian - Brazil	

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Related Person</u>			
COMPANHIA ENERGÉTICA DO RIO GRANDE DO NORTE S.A. - COSERN	08.324.196/0001-81		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Direct Subsidiary
Chief Financial and IR Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
COMPANHIA DE ELETRICIDADE DO ESTADO DA BAHIA – NEOENERGIA COELBA	15.139.629/0001-94		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Direct Subsidiary
Chief Financial and IR Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ELEKTRO REDES	02.328.280/0001-97		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Direct Subsidiary

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
Chief Financial and IR Officer	N/A	Control - Brazil	
<u>Related Person</u>			
NEOENERGIA DISTRIBUIÇÃO BRASÍLIA S.A.	07.522.669/0001-92		
Member of the Board of Directors	N/A	Control - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Direct Subsidiary
Chief Financial and IR Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
POTIGUAR SUL TRANSMISSAO DE ENERGIA S.A.	17.873.542/0001-71		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
LEONARDO PIMENTA GADELHA	025.987.667-41	Control	Indirect Subsidiary
Chief Financial and IR Officer	N/A	Brazilian - Brazil	
<u>Related Person</u>			
BELO MONTE PARTICIPAÇÕES	11.669.068/0001-84		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
LEONARDO PIMENTA GADELHA Chief Financial and IR Officer	025.987.667-41 N/A	Control Brazilian - Brazil	Direct Subsidiary
<u>Related Person</u>			
GERAÇÃO CÉU AZUL S.A. Member of the Board of Directors	09.136.819/0001-55 N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA Executive Officer of Asset Control and Planning	312.816.768-02 N/A	Control Brazilian - Brazil	Indirect Subsidiary
<u>Related Person</u>			
BELO MONTE PARTICIPAÇÕES Member of the Board of Directors	11.669.068/0001-84 N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
GERAÇÃO CÉU AZUL S.A.	09.136.819/0001-55		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
TERMOPERNAMBUCO S/A	03.795.050/0001-09		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA PARTICIPAÇÕES S.A.	12.793.756/0001-14		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL II S.A.	12.523.923/0001-07		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
FORÇA EÓLICA DO BRASIL 1 S.A.	18.064.652/0001-55		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ENERGÉTICA ÁGUAS DA PEDRA S.A. – EAPSA	08.768.414/0001-77		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
NEOENERGIA OPERAÇÃO E MANUTENÇÃO S.A.	05.194.137/0001-48		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			
<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
ITAPEBI GERAÇÃO DE ENERGIA S.A.	02.397.080/0001-96		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.6 Relationships of subordination, provision of service or control

Identification	CPF/CNPJ	Type of relationship of the Manager with the related person	Type of related person
Position/Function	Passport	Nationality	
<u>Issuer Manager</u>			
JULIANO PANSANATO DE SOUZA	312.816.768-02	Control	Direct Subsidiary
Executive Officer of Asset Control and Planning	N/A	Brazilian - Brazil	
<u>Related Person</u>			
BAHIA PEQUENA CENTRAL HIDRELÉTRICA S.A. - BAHIA PCH II	09.007.286/0001-01		
Member of the Board of Directors	N/A	Brazilian - Brazil	
<u>Note</u>			

7.7 Directors' agreements/insurances

7.7 - Describe the provisions of any agreements, including insurance policies, that provide for the payment or reimbursement of expenses incurred by the managers, arising from the repair of damages caused to third parties or the issuer, penalties imposed by state agents, or agreements with the purpose of closing administrative or judicial proceedings, due to the exercise of their functions

The Company has indemnity agreements with managers and former managers, as well as with current and former members of its supervisory board, regarding acts performed by such beneficiaries, in this condition, and during their respective terms of office in the Company.

The scope of coverage of said contracts complies with the model of the Company's indemnity agreement in force at the time of its execution. The description presented below is based on the model indemnity agreement, approved by the Board of Directors' Meeting of December 9, 2020 and by the Extraordinary General Meeting of April 12, 2021, respectively, and which was granted to all current managers of the Company.

The equity guarantee granted directly by the Company to the managers, or members of the supervisory board, when applicable, involves all costs: defense costs, charges, losses, liabilities, damages, indemnities, fines and expenses, including any expenses incurred or to be incurred by the manager, or members of the supervisory board, when applicable, or for their benefit, or imposed on any of their assets ("Expenses") if the manager, or members of the supervisory board, when applicable, is, or is threatened to be, part of any administrative, judicial and/or arbitration proceedings and/or investigations ("Proceedings") due to an act practiced exclusively in the regular exercise of their functions as manager of the Company. The eventual execution of judicial, extrajudicial agreements or terms of commitment, by the manager, within the scope of the Process, will only give the manager compensation if the Company has previously consented and observed the applicable governance rules, with the terms of such agreements or terms of commitment.

Provided that the Proceeding is initiated after the beginning of the indemnity agreement, the guarantee offered by the provision of an indemnity commitment includes the payment or reimbursement of indemnities that the managers, or members of the supervisory board, when applicable, are obliged to pay when held liable for damages caused to third parties or to the Company as a result of unlawful acts practiced before the provision of the indemnity commitment.

The indemnity agreements entered into by the Company do not have a specific coverage limit, but approval by the General Meeting will be required if the Expenses represent a significant financial exposure for the Company as provided for in said commitment.

7.7 Directors' agreements/insurances

Indemnity agreements do not establish a specific period of coverage. However, its coverage is limited to events that occurred during the period in which the managers, or members of the supervisory board, when applicable, served the Company.

The indemnity agreement expressly excludes from its coverage the Expenses determined by the manager, or members of the Fiscal Council, when applicable, due to acts performed by them (i) outside the exercise of their duties; (ii) with intent, bad faith, gross negligence or through fraud; (iii) in their own interest or that of third parties, to the detriment of the Company's interest.

The procedures relating to decisions on the payment, reimbursement or advance of Expenses comply with criteria established by the Company to mitigate conflicts of interest in making the decision, as described below. The request for indemnification of the administrator, or members of the Fiscal Council, when applicable, will be the subject of an Internal Analysis, to be coordinated by the Fiscal Council, when applicable, together with the Legal Board and the Compliance Superintendence ("Internal Analysis"), in order to certify the available factual-evidence set that justifies the Expenses and/or any Advance. The result of the Internal Analysis must be formalized through an opinion to be sent for consideration by the Compensation and Succession Committee, when applicable, for subsequent submission to the competent body for decision making. As a general rule, the Board of Directors shall, by favorable resolution of 2/3 (two thirds) of its members, approve and ratify the Expenses. However, it will be incumbent upon the Extraordinary General Meeting, by majority vote of those present, to approve the matter in the following cases: a) if there is a divergence of understanding, within the scope of the Board of Directors, on the classification of the act of the manager, or members of the Fiscal Council, when applicable, as liable to indemnification, the divergence remaining configured if the quorum of 2/3 (two thirds) of the members of the Board of Directors is not reached; b) if the indemnity claim involves more than half of the members of the Board of Directors with a mandate in force on the date of the resolution, and c) if the Expenses represent, considering the total amount related to the set of Directors, Officers, or members of the Fiscal Council, when applicable, of the Company to be reimbursed by the indemnity commitment in relation to the same event or conduct, significant financial exposure for the Company, as provided for in said commitment. It is forbidden to participate, in meetings or discussions that deal with the approval of the indemnity referred to in the Agreement, of the manager, or members of the supervisory board, when applicable, who are claiming said amounts, in compliance with the provisions of article 156 of the Brazilian Corporation Law.

The indemnity agreement is intended to indemnify the managers, or members of the Fiscal Council, when applicable, for any losses arising from decisions, convictions or other administrative or judicial constraints imposed on them due to the exercise of the functions inherent to their respective positions, which are not covered by the civil liability insurance ("D&O") already contracted by the Company. That is, the indemnity agreement constitutes a supplementary protection to the coverage of the civil liability insurance.

7.7 Directors' agreements/insurances

Thus, no insurance with similar coverage was quoted, considering that the indemnity agreement does not provide for an indemnity limit value.

The Company understands that the coverage provided for in the indemnity agreement consists of fair and due indemnity, since the penalty applied to the manager, or members of the supervisory board, when applicable, results from an act performed in the exercise of its function and in the best interest of the Company. By ensuring fair and due indemnities to the managers, or members of the supervisory board, when applicable, the indemnity agreement aligns with the Company's interest in attracting and retaining qualified professionals in the highest positions of its management.

The Company also contracts civil liability insurance ("D&O") for its managers, officers, superintendents, managers and managers with the following characteristics:

- Insured Amount of R\$ 150,000,000 (one hundred and fifty million reais)
- AIG Insurers (leader), Akad, Tokyo Marine effective from 08/23/2024 to 08/23/2025;
- Premium of R\$ 1,580,698.42 (one million, five hundred and eighty thousand, six hundred and ninety-eight reais and forty-two cents)

The amounts and conditions described above cover all subsidiaries of the Neoenergia Group.

7.8 Other relevant information

7.8 - Other relevant information

Holding of Meetings

The following table shows the meetings held by the Company in the last fiscal years:

Year Held	Fiscal Year	Type of Meeting	Date of Call	Date of Year Held	Quorum	Subjects Handled
2025	2024	Annual and Extraordinary General Meetings	Call Notice published, in accordance with articles 124 and 289 of Law No. 6404/76, of December 15, 1976 ("Brazilian Corporate Law"), in the newspaper Valor Econômico, printed and digital, on March 18, 19 and 20, 2025, and forwarded to the Brazilian Securities and Exchange Commission (CVM) and B3 S.A. - Brasil, Bolsa, Balcão (B3), through the IPE System, on March 17, 2025.	04.17.2025	Shareholders representing 94.56% of the Company's voting share capital attended the Ordinary General Meeting and 94.32% the Extraordinary General Meeting, as can be seen from the signatures in the Shareholders' Attendance Book and the Remote Voting Slips received under the terms of CVM Resolution 81.	I – At the Annual General Meeting: (1) Consideration of the accounts and the annual report of the managers, examination, discussion and voting of the Financial Statements for the fiscal year ended 12/31/2024, accompanied by the Opinions of the Independent Auditors and the Fiscal Council; (2) Proposal for the allocation of net income for the fiscal year ended 12/31/2024 and the distribution of dividends; (3) Approval of the Capital Budget; (4) Ratification of the election of Mr. Márcio Antônio Chiumento, of Ms. Maria Fernanda da Rosa Martins Furtado Fernandes and Mr. Armando José Ugarriza Capdevila as full members, independent and alternate members, respectively, of the Board of Directors; (5) Definition of the number of members that will compose the Company's Board of Directors, and election of its full members and respective alternates for the biennium from August/2025 to August/2027; (6) Definition of the number of members that will compose the Fiscal Council and election of its full members and respective alternates; and (7) Establishment of the annual global compensation of the Company's managers and the Fiscal Council. II – At the Extraordinary General Meeting: (1) Proposal to increase the capital stock by capitalizing profit reserves in the amount of R\$ 4,000,000,000.00 (four billion reais), without changing the number of shares, pursuant to §1 of Article 169 of the Brazilian Corporation Law, and the consequent amendment of Article 5 of the Company's Bylaws; (2) Amendment of Article 18 and Article 25 of the Bylaws, in order to update the amounts provided for therein, as provided for in Article 39 of the Bylaws; and (3) Restatement of the Bylaws.

7.8 Other relevant information

2024	2023	Annual and Extraordinary General Meetings	Call Notice published, in accordance with articles 124 and 289 of Law No. 6404/76, of December 15, 1976 ("Brazilian Corporate Law"), in the newspaper Valor Econômico, printed and digital, on March 20, 21 and 22, 2024, and forwarded to the Brazilian Securities and Exchange Commission (CVM) and B3 S.A. - Brasil, Bolsa, Balcão (B3), through the IPE System, on March 19, 2024.	04.19.2024	The Meeting was attended by shareholders representing 92.53% of the Company's voting capital at the Ordinary General Meeting and 92.56% at the Extraordinary General Meeting, as can be seen from the signatures in the Shareholders' Attendance Book and the Remote Voting Slips received under the terms of CVM Resolution 81	I – At the Annual General Meeting: (1) Consideration of the accounts and the annual report of the managers, examination, discussion and voting of the Financial Statements for the fiscal year ended 12/31/2023, accompanied by the Opinions of the Independent Auditors and the Fiscal Council; (2) Proposal for the allocation of net income for the fiscal year ended 12/31/2023 and the distribution of dividends; (3) Approval of the Capital Budget; (4) Definition of the number of members that will compose the Fiscal Council and election of its members; (5) Establishment of the annual global remuneration of the Company's managers and the Fiscal Council. II – At the Extraordinary General Meeting: (6) Amendment of the Bylaws, in the following terms: (i) amendment of Article 18 and Article 25, in order to update the amounts provided for therein, according to the rule provided for in Article 39 of the Bylaws; (ii) amendment of the amounts in Reais provided for in Article 18, VI and Article 25, XII, with respect to the matter of sale of assets (divestments); and (iii) amendment of Article 39, so that the amounts contained in the Bylaws are updated based on the IPCA; and (7) Restatement of the Bylaws.
2023	2022	Annual and Extraordinary General Meetings	Call Notice published, in accordance with articles 124 and 289 of Law No. 6404/76, of December 15, 1976 ("Brazilian Corporate Law"), in the newspaper Valor Econômico, in print and digital format, on March 28, 29 and 30, 2023; and sent to the Brazilian Securities and Exchange Commission (CVM) and B3 S.A. - Brasil, Bolsa, Balcão, through the IPE System, on	04/27/2023	The Meeting was attended by shareholders representing 92.38% of the Company's voting capital at the Ordinary General Meeting, and 92.46% at the Extraordinary General Meeting, as can be seen from the signatures in the Shareholders' Attendance Book and the Remote	I – At the Annual General Meeting: (1) Consideration of the accounts and the annual report of the managers, examination, discussion and voting of the Financial Statements for the fiscal year ended on 12/31/2022, accompanied by the Opinions of the Independent Auditors and the Fiscal Council; (2) Proposal for the allocation of net income for the fiscal year ended on 12/31/2022 and the distribution of dividends; (3) Approval of the Capital Budget; (4) Definition of the number of members that will compose the Company's Board of Directors, and election of its members for the two-year period from August/2023 to August/2025; (5) Definition of the number of members that will compose the Fiscal Council and election of its members; and (6) Establishment of the annual global remuneration of the Company's managers and the Fiscal Council. II – At the Extraordinary General Meeting:

7.8 Other relevant information

			March 27, 2023.		Voting Slips received under the terms of CVM Resolution 81.	(7) Consideration and approval of the terms and conditions of the Long-Term Incentive Program (ILP) for the 2023-2025 Cycle; (8) Proposal to increase the capital stock by capitalizing profit reserves in the amount of R\$ 4,000,000,000.00 (four billion reais), without changing the number of shares, pursuant to §1 of Article 169 of the Brazilian Corporation Law, and the consequent amendment to Article 5 of the Company's Bylaws; (9) Amendment to Article 18 and Article 25 of the Bylaws, in order to update the amounts provided for therein, according to the rule provided for in Article 39 of the Bylaws; and (10) Restatement of the Bylaws.
2022	2021	Annual General Meeting	By means of a Call Notice published in the newspaper Valor Econômico on March 25, 28 and 29, 2022 and forwarded to CVM and B3 S.A. - Brasil, Bolsa, Balcão ("B3"), through the IPE System, on March 24, 2022.	04/25/2022	The presence of shareholders representing 89.10% was verified (eighty-nine point ten per percent) of the Company's voting capital stock	1. Consideration of the accounts and the annual report of the directors, examination, discussion and voting of the Financial Statements for the fiscal year ended on 12/31/2021, accompanied by the Opinions of the Independent Auditors and the Fiscal Council; 2. Proposal for the allocation of net income for the fiscal year ended on 12/31/2021 and the distribution of dividends; 3. Approval of the Capital Budget; 4. Ratification of the appointment of an independent member of the Company's Board of Directors; 5. Definition of the number of members that will compose the supervisory board and election of its full members and respective alternates; and 6. Establishment of the annual global compensation of the Company's managers and the Fiscal Council.
2021	2020	Annual and Extraordinary General Meetings	By means of a Call Notice published in the newspapers Valor Econômico on March 12, 15 and 16, 2021 and in the Official Gazette of the State of Rio de Janeiro on March 12, 15 and 17, 2021 and forwarded to CVM and B3	04/12/2021	The presence of shareholders representing: (i) within the scope of the Annual General Meeting, 88.64% (eighty-eight point sixty-four percent) of the voter share capital	I - Annual General Meeting: 1) Consideration of the management accounts, examination, discussion and voting of the Management Report and Financial Statements for the fiscal year ended 12/31/2020, accompanied by the opinions of the independent auditors and the Fiscal Council; 2) Proposal for the allocation of net income for the fiscal year ended 12/31/2020 and the distribution of dividends; 3) Approval of the Capital Budget; 4) Election or reelection, as the case may be, of the members of the Board of Directors of the Company for the

7.8 Other relevant information

			S.A. - Brazil, Bolsa, Balcão ("B3"), through the IPE System, on March 11, 2022. março de 2021.		of the Company; and (ii) at the Extraordinary Shareholder s' Meeting, 88.87% (eighty-eight point eighty-seven percent) of the Company's voting share capital, as shown by the signatures in the Shareholder s' Attendance Book and the Remote Voting Slips received under the terms of ICVM 481. In compliance with article 134, paragraph 1 of the Brazilian Corporate Law, also present were Mr. Francesco Gaudio, member of the Company's Fiscal Council, Mr. Marcelo Nogueira, representative of KPMG Auditores Independentes; and the members of the Company's Management, Mr. Mário José Ruiz-Tagle Larrain, member of the Board of Directors and Chief	biennium August/2021 to August/2023; 5) Definition of the number of members that will compose the Fiscal Council and election of its full members and alternates; and 6) Establishment of the annual global compensation of directors of the Company and the Fiscal Council. II - of the Extraordinary General Meeting: 1) Proposal for new indemnity letter template for the members of the Board of Directors and the Fiscal Council; and 2) Proposal for full reformulation and amendment of the Bylaws, and its restatement.

7.8 Other relevant information

					Executive Officer of the Company, Mr. Leonardo Pimenta Gadelha, Executive Director of Finance and Investor Relations and Mr. Eduardo Capelastegui Saiz, Executive Director of Asset Control and Planning, who were available to provide any clarifications needed by the shareholders.	
2021	2020	Extraordinary General Meeting	By means of a Call Notice published in the Newspapers Valor Econômico and Official Gazette of Rio de Janeiro on 01/18/2021, 01/19/2021 and 01/20/2021	02/03/2021	The participation of shareholders representing 84.69% (eighty-four point sixty-nine percent) of the Company's voting capital stock was verified, as verified by the information contained in the analytical maps prepared by the Company itself, pursuant to article 21-W, items I and II of ICVM 481, and the records of the electronic participation system	a) ratification, pursuant to article 256, paragraph 1 of Law No. 6.404, of December 15, 1976 ("Brazilian Corporation Law"), of the winning bid offered in the Public Session of Auction No. 01/2020 - CEB-D, which will result in the acquisition, by Bahia Geração de Energia S.A. – Bahia PCH III, a subsidiary of the Company, of 100% (one hundred percent) of the shares issued by CEB Distribuição S.A. ("CEB-D") (the "Transaction"); b) ratification of the appointment and hiring of Planconsult Planejamento e Consultoria Ltda. and Apsis Consultoria Empresarial Ltda., specialized companies hired by the Company's management to prepare the appraisal report provided for in article 256 of the Brazilian Corporation Law, due to the Transaction ("Appraisal Reports"); c) approval of the Appraisal Reports; and d) ratification of the election of Mr. Marcio Hamilton Ferreira and Ms. Isabel Garcia-Tejerina as full and independent members, respectively, of the Company's Board of Directors.

7.8 Other relevant information

					made available by the Company, pursuant to article 21-V, item III of ICVM 481. Also participating were the following managers of the Company: Eduardo Capelastegui Saiz, Executive Director of Asset Control and Planning, Simone Aparecida Borsato, Executive Director of Development , Leonardo Pimenta Gadelha, Executive Director of Finance and Investor Relations, and Fulvio da Silva Marcondes Machado, Executive Director of Distribution. Also participating were Messrs. Edgar Victor Salem and Marcos Benedito Jorge, representatives of Planconsult Planejamento e Consultoria Ltda., and Ms. Marcia Aparecida de Lucca Calmon and	

7.8 Other relevant information

					Mr. Caio Cesar Capelari Favero, representatives of Apsis Consultoria Empresarial Ltda., who were available for clarification regarding the subject matters of the EGM.	
2020	2019	Annual and Extraordinary General Meeting	By means of a Call Notice published in the Newspapers Valor Econômico and Official Gazette of Rio de Janeiro on 03/20/2020, 03/23/2020 and 03/24/2020	04/20/2020	The presence of shareholders representing: (i) within the scope of the Annual General Meeting, 88.10% (eighty-eight point zero ten percent) of the Company's voting capital stock; and (ii) within the scope of the Extraordinary General Meeting at 88.08% (eighty-eight point zero eight percent) of the Company's voting capital stock, as verified (i) by the signatures in the Shareholders' Attendance Book and (ii) for the Remote Voting Ballots received pursuant to	a) Consideration of the accounts and the annual report of the managers, examination, discussion and voting of the Company's Financial Statements for the fiscal year ended on 12/31/2019 accompanied by the Independent Auditors' Opinions; b) Approval of the Capital Budget; c) Allocation of net income for the fiscal year ended on 12/31/2019 and the distribution of dividends; d) Election of members of the Board of Directors; e) Definition of the number of members and election of the members of the Fiscal Council and their alternates; and f) establishment of the annual global compensation of the Company's managers;

7.8 Other relevant information

					of CVM Instruction No. 481/09. In compliance with the provisions of article 134, paragraph 1 of the Brazilian Corporation Law, Mr. Francesco Gaudio, member of the Company's supervisory board, Mr. Marcelo Nogueira, representative and KPMG Auditores Independentes; and the members of the Company's Management, Mr. Mário José Ruiz-Tagle Larrain, member of the Board of Directors and Chief Executive Officer of the Company.	
2019	2019	Extraordinary General Meeting	By means of a Call Notice published in the Newspapers Valor Econômico and Official Gazette of Rio de Janeiro on 07/24/2019, 07/25/2019 and 07/26/2019	08/22/2019	Shareholders representing 85.63% of the capital stock, according to (i) signatures contained in the Shareholders' Attendance Book and (ii) consolidated remote voting map released by the Company on 08/21/2019, prepared based on the ballots	(a) election of the members of the Board of Directors.

7.8 Other relevant information

					of valid remote voting received through the Central Depository of B3, by Banco do Brasil S.A., as bookkeeper of the Company's shares and also directly by the Company, pursuant to CVM Instruction No. 481/09 (" <u>Synthetic Map</u> ").	
2019	2019	Extraordinary General Meeting	There was no call notice due to the participation of all shareholders	06/04/2019	The presence of the shareholders representing the totality of the Company's capital was verified, according to the signatures contained in the Book of Shareholders ' Attendance.	a) election of alternate members of the supervisory board; and (b) acceptance of the conditional resignation of a full member and an alternate member of the supervisory board appointed by BB-BI.
2019	2019	Extraordinary General Meeting	By means of a Call Notice published in the Newspapers Valor Econômico and Official Gazette of Rio de Janeiro on 04/12/2019, 04/15/2019 and 04/16/2019.	04/29/2019	The presence of the shareholders representing all of the Company's capital stock was verified, according to the signatures contained in the Shareholders ' Attendance Book.	a) the Company's adhesion to the Novo Mercado of B3; b) amendment and consolidation of the Company's Bylaws; c) conducting a public offering of secondary distribution of common shares issued by the Company (" <u>Offering</u> "); d) authorization for the Company's Board of Directors to approve the acts necessary for the launch and implementation of the Offer, as well as its terms and conditions; e) ratification of the appointment of a new incumbent director appointed by the shareholder BB-BI; f) acceptance of the conditional resignation of current incumbent and alternate directors appointed by BB-BI; g) conditional election of independent members of the Board of

7.8 Other relevant information

						Directors and additional full member appointed by Iberdrola Energia; h) restatement of the Company's Financial Statements for the 2016, 2017 and 2018 fiscal years; and i) authorization for the Company to include in the D&O coverage of its managers (Directors and Officers) coverage for events arising from the Offering.
2019	2018	Annual General Meeting	By means of a Call Notice published in the Newspapers Valor Econômico and Official Gazette of Rio de Janeiro on 03/19/2019, 03/20/2019 and 03/21/2019.	04/17/2019	The presence of the shareholders representin all of the Company's capital stock was verified, according to the signatures contained in the Shareholders ' Attendance Book.	a) Consideration of the accounts and the annual report of the directors, examination, discussion and voting of the Financial Statements for the fiscal year ended on 12/31/2018, accompanied by the Opinions of the Independent Auditors and the Fiscal Council; b) Approval of the Capital Budget; c) Allocation of net income for the fiscal year ended on 12/31/2018 and distribution of dividends; d) Definition of the number of members that will compose the Fiscal Council and respective election of its full members and respective alternates; e) Establishment of the annual global remuneration of the Company's managers and the Fiscal Council.

At the Company's annual and extraordinary general shareholders' meeting of April 17, 2025, the following were elected: Mr. Francesco Gaudio, and his respective alternate, Mr. José Antonio Lamenza, Mr. Eduardo Valdés Sanchez, and his respective alternate, Ms. Glaucia Janice Nitsche, Mr. João Guilherme Lamenza, and his respective alternate, Mr. Antônio Carlos Lopes, Mr. Rene Nunes dos Santos, and his respective alternate, Ms. Glaucia Janice Nitsche. Karen Motta Albuquerque, and in a separate election Mr. Manuel Jeremias Leite Caldas, and his respective alternate, Mr. Eduardo Azevedo do Valle, the full members and their respective alternates will serve their terms until the Annual General Meeting that decides on the accounts for the 2025 financial year and will take office within 30 (thirty) days of this date, by signing the respective terms of office.

At the annual and extraordinary general meeting of the Company's shareholders on April 19, 2024, the following were elected: Mr. Francesco Gaudio, and his respective alternate, Mr. José Antonio Lamenza, Mr. Eduardo Valdés Sanchez, and his respective alternate, Ms. Glaucia Janice Nitsche, Mr. João Guilherme Lamenza, and his respective alternate, Mr. Antônio Carlos Lopes, Mr. Ernesto Shuji Izumi, and his respective alternate, Ms. Rossana Isabel Sadir Prieto, and in a separate election Mr. Manuel Jeremias Leite Caldas, and his respective alternate, Mr. Eduardo Azevedo do Valle, the full members and their respective alternates will serve their terms until the Annual General Meeting that decides on the accounts for the 2024 fiscal year and will take office within 30 (thirty) days of this date, by signing the respective terms of office.

7.8 Other relevant information

At the Company's annual general meeting on April 27, 2023, the following directors were elected: Mr. Fernando Sabbi Melgarejo (full member), Ms. Estrella Martin Segurado (alternate member), Ms. Wilsa Figueiredo (alternate member) and Mr. Fabiano Romes Maciel (alternate member) to the Company's Board of Directors, whose terms of office will be unified for two (2) years, starting on August 22, 2023 and ending on August 21, 2025, will take office by signing the respective terms of office and will take up their duties as of August 22, 2023.

At the Company's annual shareholders' meeting of April 25, 2022, the appointment of the independent member of the Company's Board of Directors, Mrs. Marina Freitas Gonçalves de Araújo Grossi. The Director, whose appointment was ratified by the Annual General Meeting, will perform her duties in a unified manner with the other members of the Company's Board of Directors, that is, with a term of office until 08/21/2023. At this same meeting, the members of the Company's supervisory board were elected, the members being Messrs. Francesco Gaudio, Eduardo Valdés Sanchez, João Guilherme Lamenza, Marcos Tadeu Siqueira and Manuel Jeremias Leite Caldas, and, as alternate members, José Antonio Lamenza, Glaucia Janice Nitsche, Antônio Carlos Lopes and Paulo Maurício Mantuano de Lima, and Eduardo Azevedo do Valle, all with a term of office of 1 year, that is, until the Annual Shareholders' Meeting to be held in 2023.

At the Company's annual shareholders' meeting on April 12, 2021, the following members of the Board of Directors were elected: José Ignacio Sánchez Galán, José Sainz Armada, Daniel Alcaín López, Mário José Ruiz-Tagle Larrain, Pedro Azagra Blazquez, Santiago Matias Martínez Garrido, José Ángel Marra Rodríguez, Denísio Augusto Liberato Delfino, Márcio de Souza, Alexandre Alves de Souza, Juan Manuel Eguiagaray Ucelay, Isabel Garcia-Tejerina and Cristiano Frederico Ruschmann, and, as alternate members, Messrs. Jesús Martinez Perez, Alejandro Román Arroy, Tomas Enrique Guijarro Rojas, Miguel Gallardo Corrales, Justo Garzón Ortega, João Ernesto de Lima Mesquita, Lauro Sander and Arthur Prado Silva, all with terms of 2 years, that is, until 08/21/2023. At this same meeting, the members of the Company's supervisory board were elected, the members being Messrs. Francesco Gaudio, Eduardo Valdés Sanchez, João Guilherme Lamenza, Marcos Tadeu Siqueira and Manuel Jeremias Leite Caldas, and, as alternate members, José Antonio Lamenza, Glaucia Janice Nitsche, Antônio Carlos Lopes and Paulo Maurício Mantuano de Lima, and Francisco Pais, all with a term of office of 1 year, that is, until the Annual Shareholders' Meeting to be held in 2022.

At the Company's annual and extraordinary shareholders' meeting of April 20, 2020, the appointments of the members of the Company's Board of Directors were ratified: Daniel Alcaín López and Maria Ángeles Alcalá Diaz, and the alternate members of the Company's Board of Directors: Jesús Martinez Perez, Alejandro Román Arroyo and Tomas Enrique Guijarro Rojas. The Board of Directors, for which appointments are hereby ratified at the Annual General Meeting, will perform their duties in a unified manner with the remaining members of the Company's Board of Directors, i.e., serving a mandate until August 21, 2021. Members of the Company's Fiscal Council were elected at this same meeting. Positions will be held by the following members: Francesco Gaudio, Eduardo Valdés Sanchez, João Guilherme Lamenza and Iara Pasian and their alternates: José Antonio Lamenza, Glaucia Janice Nitsche, Antônio Carlos Lopes and Paulo Maurício Mantuano de Lima. Members of the Fiscal Council were elected for a 1-year term.

Members of the Company's Board of Directors: Cristiano Frederico Ruschmann, Juan Manuel Eguiagaray Ucelay and Regina Nunes, were elected at a special shareholders' meeting held on April 29, 2019. At this same meeting, (i) members of the Board of Directors Mauro Ribeiro Neto and Denísio Augusto Liberato Delfino, resigned as a permanent and alternate member of the Company's Board of Directors, respectively; and (ii) the member José Angel Marra Rodríguez, current alternate member of the Board of Directors since September 6, 2018, was elected to assume the position of permanent member of the Company's Board of Directors.

At the Company's extraordinary shareholders' meeting of June 4, 2019, the members of the Fiscal

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Council, Camilo Buzzi and Marcus Vinícius Codeceira Lopes Pedreira, resigned as full and alternate members of the Company's Fiscal Council, respectively. Additionally, according to the Meeting of the Company's Board of Directors held on June 4, 2019, the members (i) of the Audit Committee Mr. Denísio Augusto Liberato Delfino; (ii) the Remuneration and Succession Committee and the Related Parties Committee Mrs. Myrthes Cavalcante; (iii) the Remuneration and Succession Committee and the Financial Committee Mr. Cesar Marques Barreto; (iv) the Financial Committee and the Related Parties Committee Mr. Tito Santos Tavares Silva, (v) the Related Parties Committee Mr. Juan Carlos Rebollo Liveaga; (vi) of the Related Parties Committee Ms. Marília de Oliveira Carmo; (vii) the Related Parties Committee Mr. Francisco J. Hernando Isla; and (viii) the Related Parties Committee Mr. João Ernesto de Lima Mesquisa, resigned from their respective positions on the referred to committees. At this same Meeting of the Board of Directors held on June 4, 2019, (i) Mr. Juan Manuel Eguiagaray Ucelay, current member of the Company's Board of Directors was elected to the positions of permanent member of the Audit Committee and Chair of the Related Parties Committee, (ii) Mrs. Regina Helena Jorge Nunes, current member of the Board of Directors was elected to the positions of permanent member of the Remuneration and Succession Committee and permanent member of the Financial Committee, (iii) Mr. Cristiano Frederico Ruschmann, current member of the Board of Directors, was elected to the position of permanent member of the Related Parties Committee and (iv) Mrs. Ângela Aparecida Seixas was elected to the position of permanent member of the Related Parties Committee.

At the Company's special shareholders' meeting held on August 22nd, 2019, the members of the Board of Directors were elected for an additional 2-year mandate.

Meetings of the Board of Directors

Below, we present the participation of the members of the Company's Board of Directors in the Meetings of the Board of Directors held in the last year:

Board of Directors	Investiture Date	Total Meetings held by the respective body since taking office	% of members' participation in meetings held since taking office
José Ignacio Sánchez Galán	08/22/2023	21	100%
José Sainz Armada	08/22/2023	21	100%
Daniel Alcaín López	08/22/2023	21	100%
Mário José Ruiz-Tagle Larraín	08/22/2023	21	100%
Pedro Azagra Blazquez	08/22/2023	21	100%
Santiago Matias Martínez Garrido	08/22/2023	21	100%
Eduardo Capelastegui Saiz	08/22/2023	21	100%
Denísio Augusto Liberato Delfino	08/22/2023	21	100%
Márcio de Souza	08/22/2023	21	100%
Márcio Antônio Chiumento	09.17.2024	7	100%
Maria Fernanda da Rosa Martins Furtado Fernandes	05/29/2024	12	100%
Marina Freitas Gonçalves de Araújo Grossi	08/22/2023	21	100%
Cristiano Frederico Ruschmann	08/22/2023	21	100%
Jesús Martinez Perez	08/22/2023	21	0%
Mônica Grau Domene	08/22/2023	21	0%
Alejandro Román Arroyo	08/22/2023	21	0%
Tomas Enrique Guijarro Rojas	08/22/2023	21	0%
Miguel Gallardo Corrales	08/22/2023	21	0%

7.8 Other relevant information

Justo Garzón Ortega	08/22/2023	21	0%
Ana Maria Gati	08/22/2023	21	0%
Armando José Ugarriza Capdevila	03/13/2025	2	0%
Wilsa Figueredo	08/22/2023	21	0%
Fabiano Romes Maciel	08/22/2023	21	0%
José Mauricio Pereira Coelho	08/22/2025	0	0%
Elvira Baracuhay Cavalcanti Presta	08/22/2025	0	0%
Ilton Luis Schwaab	08/22/2025	0	0%
Rafael Soares Ribeiro de Castro	08/22/2025	0	0%
Wagner de Siqueira Pinto	08/22/2025	0	0%

Board of Directors	Investiture Date	Total Meetings held by the respective body since taking office	% of members' participation in meetings held since taking office
José Ignacio Sánchez Galán	08/22/2021	48	100%
José Sainz Armada	08/22/2021	48	100%
Daniel Alcaín López	08/22/2021	48	100%
Mário José Ruiz-Tagle Larrain	08/22/2021	48	100%
Pedro Azagra Blazquez	08/22/2021	48	100%
Santiago Matias Martínez Garrido	08/22/2021	48	100%
Eduardo Capelastegui Saiz	06.15.2022	32	100%
Denísio Augusto Liberato Delfino	08/22/2021	48	100%
Márcio de Souza	08/22/2021	48	100%
Fernando Sabbi Melgarejo	08/22/2023	18	100%
Juan Manuel Eguiagaray Ucelay	08/22/2021	48	100%
Marina Freitas Gonçalves de Araújo Grossi	02/17/2022	42	100%
Cristiano Frederico Ruschmann	08/22/2021	48	100%
Jesús Martínez Pérez	08/22/2021	48	0%
Mônica Grau Domene	03/30/2022	48	0%
Alejandro Román Arroyo	08/22/2021	48	0%
Tomas Enrique Guijarro Rojas	08/22/2021	48	0%
Miguel Gallardo Corrales	08/22/2021	48	0%
Justo Garzón Ortega	08/22/2021	48	0%
Ana Maria Gati	03/30/2022	34	0%
Estrella Martín Segurado	08/22/2023	18	0%
Wilsa Figueredo	08/22/2023	18	0%
Fabiano Romes Maciel	08/22/2023	18	0%
José Mauricio Pereira Coelho	08/22/2025	0	
Elvira Baracuhay Cavalcanti Presta	08/22/2025	0	
Ilton Luis Schwaab	08/22/2025	0	
Rafael Soares Ribeiro de Castro	08/22/2025	0	
Wagner de Siqueira Pinto	08/22/2025	0	

Meetings of the Supervisory Board

Below, we present the participation of the members of the Company's Fiscal Council in the Meetings

7.8 Other relevant information

of the Fiscal Council held in the last fiscal year (2024), whose term of office began on 04/19/2024 and ended on 04.17.2025:

A new election was held on 04.17.2025 with the renewal of the mandate of the directors indicated below and the election of Mr. Rene and Ms. Karen, the term of office began on 04.17.2025 and ends at the Annual General Meeting of 2026.

Fiscal Council	Total Meetings held by the respective body since taking office	% of members' participation at meetings held after taking office
Francesco Gaudio	32	100
Eduardo Valdés Sanchez	32	100
João Guilherme Lamenza	32	100
Manuel Jeremias Leite Caldas	32	100
José Antonio Lamenza	32	0
Glauca Janice Nietzsche	32	0
Antonio Carlos Lopes	32	0
Eduardo Azevedo do Valle	32	0
Ernesto Shuji Izumi	8	100
Rossana Isabel Sadir Prieto	8	0
Rene Nunes dos Santos	1	100
Karen Motta Albuquerque	1	0

Meetings of the Audit Committee

Below, we present the participation of the members of the Company's Audit Committee in the Meetings held in the last year:

Audit Committee	Total Meetings held by the respective body since taking office	% of members' participation at meetings held after taking office
Cristiano Ruschmann	43	100%
Juan Manuel Eguiagaray Ucelay	34	100%
Maria Fernanda da Rosa Martins Furtado Fernandes	10	100%
Marina Freitas Gonçalves de Araújo Grossi	30	100%
Daniel Alcaín López	37	100%
Márcio Antônio Chimento	7	100%
Mônica Grau Domene	13	0
Denísio Augusto Liberato Delfino	43	0

Remuneration and Succession Committee Meetings

Participation of the members of the Company's Remuneration and Succession Committee in the Meetings held in the last fiscal year is presented below:

Remuneration and Succession Committee	Total Meetings Held by the respective body since taking office	% of members' participation at meetings held since taking office
José Sainz Armada	36	100%
Armando José Ugarriza Capdevila	2	100%
Estrella Martin Segurado	11	100%
Santiago Matias Martinez Garrido	36	100%
Márcio de Souza	28	100%
Marina Freitas Gonçalves de Araújo Grossi	23	100%

7.8 Other relevant information

Fabricia Abreu	35	0
Armando Ugarriza Capdevila	35	0
Rosario Baquero Alonso	13	0
Caroline Guarnieri de Paula do Nascimento	28	0

Meetings of the Related Parties Committee

Below, we present the participation of the members of the Company's Related Parties Committee in the Meetings held in the last fiscal year:

Related Parties Committee	Total number of Meetings held by the respective body since investiture	% of members' participation at meetings held since taking office
Cristiano Frederico Ruschmann	24	100%
Juan Manuel Eguiagaray Ucelay	20	100%
Maria Fernanda da Rosa Martins Furtado Fernandes	4	100%
Ângela Aparecida Seixas	24	100%

Meetings of the Financial Committee

Below, we present the participation of the members of the Company's Financial Committee in the Meetings held in the last year:

Financial Committee	Total number of Meetings held by the respective body since investiture	% of members' participation at meetings held since taking office
Jesús Martinez Perez	83	100%
David José Mesonero Molina	24	100%
Justo Garzón Ortega	83	100%
Jose Carlos Vasconcelos	12	100%
Cristiano Ruschmann	40	100%
Juan Bosco Lopez Aranguren	71	0
Miguel Gallardo Corrales	36	0
Rosario Baquero Alonso	23	0
Fabiano Romes Maciel	12	0

Sustainability Committee Meetings

Participation of the members of the Company's Sustainability Committee in the Meetings held in the last fiscal year is presented below:

Sustainability Committee	Total number of Meetings held by the respective body since investiture	% of members' participation at meetings held since taking office
Marina Freitas Gonçalves de Araújo Grossi	23	100%
Roberto Fernandez Albendea	29	100%
Gonzalo Saenz de Miera Cárdenas	29	100%
Regina Reyes Gallur	13	100%
Denísio Augusto Liberato Delfino	29	100%

7.8 Other relevant information

Marina Amigo Romero	29	0
Marta Martínez Sánchez	29	0
Justo Garzon Ortega	29	0
Ana Maria Gati	29	0

The Company adopts differentiated corporate governance practices, such as a board of directors with a unified mandate and code of conduct, which are reflected in sections 5, 12 and 18 of this Reference Form and are in line with the practices adopted by its ultimate controlling shareholder, which is a true corporation listed in the Kingdom of Spain. Additionally, as a result of its adhesion process to the special corporate governance segment called Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão, the Company will adopt additional corporate governance practices, from the publication of the announcement of the beginning of its initial public offering of shares, such as (i) 100% tag along for all shares in the event of a change in shareholding control; and (ii) provision of independent directors in the Board of Directors, among other practices. Additionally, as of July 31, 2019, the Company, pursuant to article 29-A of CVM Guidance No. 480, of December 7, 2009, will disclose its report on the Brazilian Corporate Governance Code, indicating the practices suggested by IBGC - Brazilian Institute of Corporate Governance adopted by the Company.

8.1 Compensation policy or practice

8.1. Describe the remuneration policy or practice of the board of directors, the permanent and non-permanent board of directors, the supervisory board, and the audit, risk, financial and remuneration committees, addressing the following aspects

a. remuneration policy or practice objectives

On April 23, 2019, the Company approved a new version of its Management Remuneration Policy ("Remuneration Policy"), applicable to the members of the Company's Permanent Executive Board, the Board of Directors and advisory committees.

The objectives of the Remuneration Policy are to attract and retain professionals with the skills and values required by the Company, encouraging them to achieve results and create value for shareholders and other stakeholders. As a result, the Company's remuneration programs seek to recognize and reward individual performance related to the Company's results, at levels competitive with those of the market.

The Remuneration Policy is part of the Company's Governance System and is available at the link ://www.neoenergia.com/politicas-governanca-corporativa.

b. practices and procedures adopted by the board of directors to determine individual remuneration of the board of directors and the executive board, indicating:

(i) issuer bodies and committees that participate in the decision-making process, identifying the manner in which they participate.

Within its organizational structure, the Company has implemented a Remuneration and Succession Committee ("Remuneration Committee"), a permanent advisory body reporting to the Board of Directors, the purpose of which is to analyze and propose recommendations to the Board of Directors in advance regarding policies, guidelines and remuneration methodology for the Company's managers, based on performance targets established by the Board of Directors, market references and inflation rates.

The Board of Directors evaluates recommendations from the Remuneration Committee annually, which may be reviewed whenever necessary, and defines the composition of the individual remuneration of the managers, respecting, in an indispensable manner, global limits previously approved at the Annual General Meeting.

Additionally, under the terms of the Remuneration Policy, the Company's Board of Directors shall, with the assistance of the Remuneration and Succession Committee: (i) define financial and non-financial performance targets for the Chief Executive Officer at the start of their mandate in accordance with the proposal submitted by the Remuneration and Succession Committee; (ii) define or delegate definition of financial and non-financial performance targets for remaining Officers at the start of their mandate to the Chief Executive Officer; (iii) carry out a formal evaluation of the Company's Chief Executive Officer annually; and (iv) carry out or delegate a formal evaluation of the Company's remaining Statutory Officers annually to the Chief Executive Officer, which refers to both agreed targets and other subjective elements of evaluation.

Definition of targets and evaluation of remaining Officers may be delegated to the Chief Executive Officer and, in such cases, the Chief Executive Officer must implement an annual and systematic process for evaluating the performance of the Executive Board, which, in addition to results, must be shared with the Board of Directors.

(ii) criteria and methodology used to establish individual remuneration, indicating whether studies are used to verify market practices, and, if so, the comparison criteria and scope of these studies

The Company monitors and verifies market practices periodically through salary surveys carried out by specialized consultants, in order to maintain its competitiveness vis-à-vis companies of the same size and in the Energy Sector. Surveys are carried out using methodologies (Job Matching / Scoring) that compare the level of

8.1 Compensation policy or practice

responsibility of each function performed within the Company with similar positions in the Regulated Market.

(iii) how often and how the board of directors assesses the adequacy of the issuer's compensation policy

Levels of remuneration received the Company's managers are based on market practices, obtained annually through salary surveys conducted by specialized consultants, through which specific panels of companies are selected that reflect a combination of the following characteristics:

- a. similar size to the Company, in terms of revenue; and
- b. the sector in which the Company operates.

The Company's Board of Directors assesses the appropriateness of remuneration practices and policy when establishing annual global remuneration for managers prior to the annual general meeting that approves the maximum amount to be distributed among the Company's management bodies.

c. composition of remuneration, indicating:

i. a description of the various elements that comprise remuneration, including, in relation to each body:

- **Board of Directors**

Established annually at an Annual General Meeting, remuneration received the Board of Directors consists of fixed remuneration, based on market practices and aims to recognize the value of the Directors both internally and externally. Said remuneration is paid monthly, and no additional remuneration is foreseen when holding and/or participating in more than one meeting of the Board of Directors within the same month. There is no benefit package and payment of short and long-term variable remuneration provided to members of this body.

During the 2024 fiscal year, permanent members of the Board of Directors only received monthly fees. The amount of the fees is not the same for all members, as a higher fee is assigned to the Chairman of the Board of Directors and to the members who participate concurrently in the Committees. In general, the fees were established in accordance with the reference standards in the market, based on annual surveys, with the objective of retribution for the services provided.

- **Permanent Executive Board**

The Remuneration and Succession Committee will advise the Board of Directors with regards to matters involving the remuneration of Officers and are responsible for the following functions, among others established in its bylaws: (i) propose remuneration levels for the Permanent Executive Board of Executive Officers, including for variable remuneration based on the results obtained; (ii) propose the formulation and evaluation of the Company's strategic objectives for the purposes of variable remuneration among the Executive Boards at the Neoenergia group; (iii) plan and recommend strategic actions for the succession of the members of the Permanent Executive Board at companies within the Neoenergia group; (iv) propose policies for the selection, evaluation, development and remuneration of the members of the Permanent Executive Board at companies within the Neoenergia group.

Remuneration received by the Permanent Executive Board is established by the Board of Directors according to global limits for remuneration set by the Shareholders' Meeting.

The total remuneration received by the Executive Board is composed of the following elements:

Fixed Remuneration: It aims to recognize and reflect the value of the position internally and externally, as well as the individual performance, experience, training and knowledge of the executive. Fixed remuneration is reviewed annually.

Variable Remuneration: Seeks to reward the achievement of individual and Company targets aligned with strategic planning. Consists of an annual variable element

8.1 Compensation policy or practice

(short term) and another linked to the Company's performance in relation to certain concrete economic-financial and operational parameters, predetermined, quantifiable and aligned with the strategic objectives of the Neoenergia group (long term).

Parameters will be related, for the most part, to the economic-financial and operational aspects and will be concrete, predetermined, quantifiable and aligned with the Company's business interests and strategic objectives, as well as with the generation of long-term and sustainable value for shareholders, taking into account the area of activity of senior management and their individual performance.

Direct and indirect benefits: Set of assistance benefits that aim to contribute to the quality of life of the members of the Executive Board, including life insurance, social security and vehicles.

Remuneration received by the Permanent Executive Board in 2024 was therefore composed of three elements:

- (i) Annual fee, divided into 12 (twelve) monthly installments;
- (ii) Variable Remuneration, divided into Short-Term Incentives (STI) and Long-Term Incentives (LTI). Short-Term Incentive (ICP) amounts are linked to the achievement of annual targets established for the board. The Long-Term Incentive (LTI) is a program that aligns the Organization's long-term objectives with targets for directors in a sustainable manner, recognizing the performance of the executives together with that of the Company; and
- (iii) Benefits package that includes PGBL (Open Benefit Plan Generator), Life Insurance, Health and Dental Insurance, vehicle.

- **Fiscal Council**

Permanent members of the Supervisory Board only receive monthly fees. Fee amounts are established and approved at the Annual General Meeting, observing the legal limit equivalent to 10% of the average attributed to the Permanent Executive Board, under the terms of Federal Law 6.404/76. There is no benefit package and payment of short and long-term variable remuneration provided to members of this body.

- **Committees**

In 2024, the Company had established five (5) Committees, as follows: Financial Committee, Audit Committee, Remuneration and Succession Committee, Related Parties Committee and Sustainability Committee. Each Committee is responsible for major day-to-day administrative decisions at the company and the planning and monitoring of strategic actions within its scope of authorizations. Each Committee is formed by five permanent members and their respective alternates, which are appointed by the Board of Directors, with the exception of the Related Parties Committee consisting of three members.

Remuneration received by members of the Advisory Committees is defined by the Board of Directors. These members are not offered a benefit package and payment of short and long term variable remuneration.

During 2024, the members appointed to the Committees only received monthly fees and did not maintain an employment relationship with the Company. Their fees were therefore not higher than members of the Board of Directors. The amount of the fees is not the same for all members, as a higher fee is awarded to the Chairman of the Committee.

In general, the fees were established in accordance with the reference standards in the market, based on annual surveys, with the objective of retribution for the services provided.

- **proportion of total remuneration during the last 3 fiscal years**

The proportion of each element of total compensation in relation to the fiscal years ended in 2024, 2023 and 2022 will be presented in the table below:

8.1 Compensation policy or practice

Year	Job Title	Fees	Benefits	Other (social charges on fees)	Variable Remuneration	Other (social charges on bonus)	Other (Description of other variable remuneration)	Termination of position	Total
2022	Board of Directors	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2022	Permanent Executive Board	45.1%	7.8%	0.0%	47.1%	0.0%	0.0%	0.0%	100.0%
2022	Fiscal Council	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2023	Board of Directors	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2023	Permanent Executive Board	39.7%	8.8%	0.0%	31.0%	0.0%	16.5%	4.0%	100.0%
2023	Fiscal Council	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2024	Board of Directors	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2024	Permanent Executive Board	39.0%	9.2%	0.0%	32.2%	0.0%	19.7%	0.0%	100.0%
2024	Fiscal Council	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

• Calculation and adjustment methodology

The Company periodically monitors market practices through means of salary surveys carried out by specialized consultants, aiming to maintain its competitiveness vis-à-vis companies of the same size within the Energy Sector. The Remuneration and Succession Committee presents key premises of the global proposal for remuneration of managers to the Board of Directors annually based on market references and inflation indexes. The maximum remuneration received by company managers for the current year is established at the annual general meeting, and, this remuneration is distributed to management bodies at a subsequent meeting of the Board of Directors.

During the 2024 fiscal year, remuneration elements were adjusted as follows:

- Fees: adjustment applied due to research on market practices, taking the Company's Business Strategy into account. In 2024, the Officers' fees were adjusted individually according to the roles and responsibilities assumed, there was no adjustment in the fees of the Board of Directors and those of the Fiscal Council were adjusted in compliance with the legislation.
- Benefits: PGBL and Life Insurance readjustment linked to the variation of the Fees; Health and Dental Plan have its readjustment linked to the variation of medical and dental costs and loss ratios calculated by the insurer.
- Variable Remuneration:

The Permanent Executive Board's Short-Term Incentive (ICP) is paid out annually based on achievement of the objectives established at the start of the current year and approved by the Board of Directors, in a manner proportional to time spent at company. Maximum amounts vary between 80% and 100% of annual remuneration, according to the position held, and each Officer may obtain an individual result between 0 and 1,000 points, on which the ICP is calculated.

Calculations are approved by the Board of Directors, after recommendation from the Remuneration and Succession Committee and prior auditing by the Internal Auditor.

Long-Term Incentives (LTIs) are intended for the company's Permanent Executive Board. Payment of one of these programs is provided based on corporate objectives established for the evaluation period determined under the current Program. Eligible recipients receive a maximum individual amount (defined premium corresponding to the achievement of 100% of established objectives), as indicated by the Board of Directors, provided that general conditions provided for in Program Regulations are met. After the period of definition of the long-term corporate objectives, they are calculated and, based on the percentage achieved, the LTI is paid in three equal, successive and annual installments. Calculations are approved by the Board of Directors, after recommendation from the Remuneration and Succession Committee and prior auditing by the Internal Auditor.

The 2022-2025 Retention Program consists of a bonus paid in 4 installments (Dec/22, Jun/23, Jun/24, Jun/25) and subject to the maintenance of the employment contract until Dec/25. The payments referring to the installments of December/2022, June/2023 and June/2024 have already

8.1 Compensation policy or practice

been made in the form of a bonus. The Program aims to encourage the exclusive and integral dedication of beneficiaries with differentiated knowledge about the Company's operations.

The change in the premises of each Program is linked to the approval of the Board of Directors, taking into account Market practices and Business Strategy.

- **key performance indicators taken into account therein, including, if applicable, indicators linked to ESG issues**

The element of compensation that correlates with performance indicators is Variable Compensation, which is influenced by the composition of several indicators earned in each fiscal year. Among the main indicators are: Net Income, EBITDA, Growth, reduction of Operating Expenses, image of the Organization, optimize Investment Plan, improve the Service Quality Index, Strengthen intellectual capital, commitment to jobs in communities increasing the number of women in relevant positions among others.

ii. justifications for composition of remuneration

The Company's remuneration practices only provide fixed monthly fees to the members of the Board of Directors, Committees and the Supervisory Board due to their key decision-making and control function. Conversely, the composition of the remuneration of the Permanent Executive Board aims to reflect the responsibilities of each position while maintaining competitiveness with the market. The Company seeks to encourage continuous improvement among management, and the attraction and retention of its Officers. The main strategies implemented include: (a) guaranteeing a fixed remuneration and a package with benefits competitive with market practices and (b) complementing the remuneration package with short- and long-term variable elements linked to the Company's performance and individual performance.

iii. the existence of unpaid members by the issuer and the reason for this fact

There are no unpaid permanent members on the Permanent Executive Board, the Board of Directors and the Fiscal Council, as shown in table 8.2. Alternate members do not receive monthly fees and are eligible for payment only in the absence of the permanent member.

d. existence of remuneration supported by subsidiaries, controlled companies or direct or indirect controlling companies

Since 2024, members of the Company's Executive Board, Board of Directors, and Audit Committee have not received remuneration supported by any subsidiaries, controlled companies or controlling companies (direct or indirect) at Neoenergia S.A. due to the position they hold in the Company.

e. existence of any remuneration or benefit linked to the occurrence of a certain corporate event, such as sale of the issuer's corporate control

The Company has not implemented any remuneration or benefit linked to the occurrence of a certain corporate event, such as the sale of the issuer's corporate control. As a result, this item is not applicable.

8.2 Total remuneration per body

Total projected remuneration for the current Fiscal Year 12/31/2025 - Annual Amounts

	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Total no. of members	23.00	8.17	10.00	41.17
Number of paid members	13.00	8.17	5.00	26.17
Clarification				
Fixed annual remuneration				
Salary or monthly compensation	13,412,500.00	24,759,938.97	1,024,892.91	39,197,331.88
Direct and indirect benefits	0.00	5,193,125.38	0.00	5,193,125.38
Participation in committees	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other fixed remuneration				
Variable remuneration				
Bonus	0.00	17,423,710.68	0.00	17,423,710.68
Profit sharing	0.00	0.00	0.00	0.00
Participation in meetings	0.00	0.00	0.00	0.00
Commission	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other variable remuneration				
Post-employment	0.00	0.00	0.00	0.00
Termination of position	0.00	0.00	0.00	0.00
Share-based (including options)	0.00	0.00	0.00	0.00
Note				
Total remuneration	13,412,500.00	47,376,775.03	1,024,892.91	61,814,167.94

Total Remuneration for the Fiscal Year as of 12/31/2024 - Annual Amounts

	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Total no. of members	23	10	10	43.00
Number of paid members	13	10	5	28.00
Clarification				
Fixed annual remuneration				
Salary or monthly compensation	12,812,500.00	19,595,377.93	929,726.25	33,337,604.18
Direct and indirect benefits	0.00	4,754,487.57	0.00	4,754,487.57
Participation in committees	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other fixed remuneration				
Variable remuneration				
Bonus	0.00	23,608,511.69	0.00	23,608,511.69
Profit sharing	0.00	0.00	0.00	0.00
Participation in meetings	0.00	0.00	0.00	0.00
Commission	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other variable remuneration				
Post-employment	0.00	0.00	0.00	0.00
Termination of position	0.00	0.00	0.00	0.00
Share-based (including options)	0.00	9,924,614.56	0.00	9,924,614.56
Note				
Total remuneration	12,812,500.00	57,882,991.75	929,726.25	71,625,218.00

Total Remuneration for the Fiscal Year as of 12/31/2023 - Annual Amounts				
	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Total no. of members	23	10.67	10.00	43.67
Number of paid members	13	10.67	5.00	28.67
Clarification				
Fixed annual remuneration				
Salary or monthly compensation	12,558,333.34	19,104,954.43	817,727.12	32,481,014.89
Direct and indirect benefits	0.00	4,249,903.39	0.00	4,249,903.39
Participation in committees	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other fixed remuneration				
Variable remuneration				
Bonus	0.00	14,911,390.14	0.00	14,911,390.14
Profit sharing	0.00	0.00	0.00	0.00
Participation in meetings	0.00	0.00	0.00	0.00
Commission	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other variable remuneration				
Post-employment	0.00	0.00	0.00	0.00
Termination of position	0.00	1,907,044.52	0.00	1,907,044.52
Share-based (including options)	0.00	7,936,958.32	0.00	7,936,958.32
Note	In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	
Total remuneration	12,558,333.34	48,110,250.80	817,727.12	61,486,311.26

Total Remuneration for the Fiscal Year on 12/31/2022 - Annual Amounts

	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Total no. of members	23	10.42	10	43.42
Number of paid members	13	10.42	5	28.42
Clarification				
Fixed annual remuneration				
Salary or monthly compensation	9,949,930.49	21,462,494.69	735,000.00	32,147,425.18
Direct and indirect benefits	0.00	3,728,978.76	0.00	3,728,978.76
Participation in committees	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other fixed remuneration	Amounts referring to total charges	Amounts referring to total charges	Amounts referring to total charges	
Variable remuneration				
Bonus	0.00	22,408,505.72	0.00	22,408,505.72
Profit sharing	0.00	0.00	0.00	0.00
Participation in meetings	0.00	0.00	0.00	0.00
Commission	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Description of other variable remuneration				
Post-employment	0.00	0.00	0.00	0.00
Termination of position	0.00	0.00	0.00	0.00
Share-based (including options)	0.00	0.00	0.00	0.00
Note	In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	In accordance with the OFFICIAL CIRCULAR LETTER/CVM/SEP 2024, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	
Total remuneration	9,949,930.49	47,599,979.17	735,000.00	58,284,909.66

8.3 Variable Remuneration

Fiscal Year: 12/31/2025

	Board of Directors	Executive Board Statutory	Fiscal Council	Total
Total number of members	23.00	8.17	10.00	41.17
Number of remunerated members	13.00	8.17	5.00	26.17
Clarification				
REGARDING BONUSES				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	0.00	0.00	0.00
Amount effectively recognized during fiscal year	0.00	0.00	0.00	0.00
REMUNERATION THROUGH PROFIT SHARING				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	19,725,670.00	0.00	19,725,670.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	17,423,711.00	0.00	17,423,711.00
Amount effectively recognized during fiscal year	0.00	0.00	0.00	0.00

Fiscal Year: 12/31/2024

	Board of Directors	Executive Board Statutory	Fiscal Council	Total
Total number of members	23	10	10	43.00
Number of remunerated members	13	10	5	28.00
Clarification				
REGARDING BONUSES				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	27,398,878.00	0.00	27,398,878.00
Amount effectively recognized during fiscal year	0.00	23,608,512.00	0.00	23,608,512.00
REMUNERATION THROUGH PROFIT SHARING				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	0.00	0.00	0.00
Amount effectively recognized during fiscal year	0.00	0.00	0.00	0.00

Fiscal Year: 12/31/2023

	Board of Directors	Executive Board Statutory	Fiscal Council	Total
Total number of members	23	10.67	10.00	43.67
Number of remunerated members	13	10.67	5.00	28.67
Clarification				
REGARDING BONUSES				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	32,212,646.00	0.00	32,212,646.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	36,400,147.00	0.00	36,400,147.00
Amount effectively recognized during fiscal year	0.00	14,911,390.00	0.00	14,911,390.00
REMUNERATION THROUGH PROFIT SHARING				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	0.00	0.00	0.00
Amount effectively recognized during fiscal year	0.00	0.00	0.00	0.00

Fiscal Year: 12/31/2022

	Board of Directors	Executive Board Statutory	Fiscal Council	Total
Total number of members	23	10.42	10	43.42
Number of remunerated members	13	10.42	5	28.42
Clarification				
REGARDING BONUSES				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	31,296,120.00	0.00	31,296,120.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	31,317,991.00	0.00	31,317,991.00
Amount effectively recognized during fiscal year	0.00	53,121,049.00	0.00	53,121,049.00
REMUNERATION THROUGH PROFIT SHARING				
Minimum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Maximum amount provided for in the remuneration plan	0.00	0.00	0.00	0.00
Amount provided for under remuneration plan, if established targets are achieved	0.00	0.00	0.00	0.00
Amount effectively recognized during fiscal year	0.00	0.00	0.00	0.00

8.4 Share-based compensation plan

8.4 - With regards to the board of directors and the statutory executive board's share-based compensation plan in force during the most recent fiscal year and planned for the current fiscal year

a. general terms and conditions

The LTI is a mechanism used for the remuneration and retention of administrators, executives and managers of companies that are part of the Company's group. The approved Program will have a duration of six years and be divided as follows: (1) Period for assessment of performance level with regards to Objectives. January 1, 2020 to December 31, 2022; and (2) Payment period: annual payment in 3 instalments between 2023 and 2025.

b. approval date and body responsible

On March 16 and April 20, 2020, the Board of Directors and the a Special Shareholders' Meeting, respectively, approved the implementation of a share-based Long-Term Incentive Program ("LTI").

c. maximum number of initiatives included

The maximum number of net shares to be delivered to all Beneficiaries of the 2020-2022 Program (parent company and subsidiaries) will be 3,650,000 (three million, six hundred and fifty thousand), equivalent to 0.3% of the capitalization and equivalent to R\$91MM net, excluding taxes, social and social security charges.

d. Maximum number of options to be granted

Not applicable.

e. conditions for acquisition of shares

The 2020-2022 Program is linked to the Company's performance in relation to the following objectives. A challenging scenario with profitable growth, financial security and commitment to sustainable development is projected for the company, as presented below:

Weight	Purpose
30%	Cumulative average annual growth (CAGR) of net Benefit for the period 2020-2022 based on closing of accounts in 2019
20%	Comparative development of Total Return to Shareholder (TSR) as part of comparable relationship
20%	Maintenance of the Company's financial soundness: Net Debt / EBITDA
30%	Sustainable Development Goals

f. criteria for setting acquisition or exercise price

The market share purchase price on their respective purchase dates will be used in such cases.

Additionally, on July 15, 2020, the Company's Board of Directors approved the repurchase of up to 2,555,000 (two million five hundred and fifty-five thousand) shares, through the contracting of a financial instrument (Equity Swap), to protect the Company from volatility in the price of its shares (NEOE3), in cases in which such events could negatively impact the future cash flows assumed under its Long-Term Incentive Program.

The average reference price for Equity swap shares, at the time, totaled R\$ 16.20.

8.4 Share-based compensation plan

g. criteria for establishing acquisition or exercise period

The Board of Directors or the Chief Executive Officer (respecting their assigned authorizations) may, based on the professional development and level of responsibility of the Recipient during the Assessment Period, vis-à-vis the generation of value for the Company, increase or reduce the maximum number of shares net of the incentive for the remaining term of the Assessment Period.

h. means of payment

Delivery of the shares as part of 3 (three) annual installments throughout the payment period.

i. restrictions on the transfer of shares

Shares will not be delivered if the conditions for their granting are not met (targets not reached and/or early end of the recipient's employment contract).

j. criteria and events that, once verified, will result in suspension, alteration or extinction of the plan

Partial advance expiration of the Program may be declared if: (i) the Company participates in any corporate reorganization involving companies not belonging to its economic group (ii) in the event of dissolution and/or liquidation of the Company; or (iii) in the event that there is a change in shareholding control, which is considered the acquisition by an individual or legal entity individually or jointly with other persons bound to a voting agreement, of ownership interest in the Company greater than 50% of the share capital or less significant interest that allows the acquirer to elect the majority of the members of the Company's Board of Directors.

The Company's Board of Directors may, upon an opinion being issued by the Remuneration and Succession Committee, modify the conditions of this Program in a manner considered necessary or convenient in order to adapt/fulfill legal and fiscal conditions or requirements of any other nature that may affect Recipients under the 2020-2022 Program or the Company.

In the above cases, participants will be notified of changes to the Program and their effects.

k. effects of the manager's departure from the issuer's bodies on rights held under the share-based remuneration plan

Maintaining recipient status under the Incentive Plans depends, among other aspects, on a continued employment relationship with the Company. The loss of recipient status under the Plan at any time during its effective period will deprive the recipient of the right to receive any amounts arising from these incentives, except in the following cases:

- Temporary incapacity due to illness or accident recognized by social security;
- If the Beneficiary, upon reaching the age of 65 (sixty-five), retires and has his/her employment relationship with the Company terminated, he/she will be automatically excluded from the 2020-2022 Program, but will continue to be entitled to the granting of the incentive and the payments of the incentive to which he/she would have been entitled if he/she had remained active.

8.5 Share-based remuneration (Stock options)

Justification for not completing the table:

The Company does not have share-based remuneration in place in the form of stock options. This item is therefore not applicable.

8.6. Granting of stock options

8.6 - With regards to each specific granting of stock options made in the last 3 fiscal years and scheduled for the current fiscal year, among the board of directors and the permanent executive board, prepare a table with the following content:

- a. body**
- b. total number of members**
- c. number of remunerated members**
- d. grant date**
- e. number of options granted**
- f. period before options may be exercised**
- g. maximum period for exercising options**
- h. period of restriction on the transfer of shares received as a result of the exercise of options**
- i. fair value of options as of the grant date**
- j. multiplication of the number of shares granted by fair value of the options as of the grant date**

The Company does not offer remuneration based on stock options. As a result, item 8.6 is not applicable for the last 3 fiscal years and forecast for the current fiscal year.

8.7 Open options

8.7 - With regards to outstanding options open to the board of directors and the permanent executive board at the end of the last fiscal year, prepare a table with the following content:

- a. body
- b. total number of members
- c. number of remunerated members
- d. options not yet exercisable
 - i. quantity
 - ii. date on which they may be exercised
 - iii. maximum period for exercising options
 - iv. period for restriction on the transfer of shares
 - v. weighted average price exercised
 - vi. fair value of options on the final day of the fiscal year
- e. exercisable options
 - i. quantity
 - ii. maximum period for exercising options
 - iii. period for restriction on the transfer of shares
 - iv. weighted average price exercised
 - v. fair value of options on the final day of the fiscal year
 - f. fair value of total options on the final day of the fiscal year

The Company does not offer remuneration based on stock options. As a result, item 8.7 is not applicable.

8.8 Options exercised and shares delivered

8.8 - With regards to options exercised related to the share-based remuneration received the board of directors and the permanent executive board, during the last 3 fiscal years, prepare a table with the following content:

- a. body**
- b. total number of members**
- c. number of remunerated members**
- d. number of shares**
- e. weighted average price exercised**
- f. weighted average market price of shares relative to exercised options**
- g. multiplying the total exercised options by the difference between the weighted average exercise price and the weighted average market price for shares relative to exercised options**

The Company does not offer remuneration based on stock options. As a result, item 8.8 is not applicable.

8.9 Potential dilution through granting of shares

8.9 - Share-based remuneration, in the form of shares to be delivered directly to recipients, recognized in the results for the last 3 fiscal years and projections for the current fiscal year for the board of directors and the permanent executive board

a. body

b. total number of members

c. number of remunerated members

d. potential dilution in cases in which all shares are granted to recipients

Share-based compensation, to be delivered to beneficiaries in 2025	Permanent Executive Board
b. total number of members	8.17
c. number of paid members	8.17
d. potential dilution in case all shares are granted to the beneficiaries (no. of shares)	802,824

Share-based remuneration delivered to recipients 2024	Permanent Executive Board
b. total number of members	10.00
c. number of paid members	10.00
d. potential dilution in cases in which all shares are granted to recipients (number of shares)	1,028,886

Share-based remuneration delivered to recipients 2023	Permanent Executive Board
b. total number of members	10.67
c. number of paid members	10.67
d. potential dilution in cases in which all shares are granted to recipients (number of shares)	1,125,349

Share-based remuneration delivered to recipients 2022	Permanent Executive Board
b. total number of members	10.42
c. number of paid members	10.42
d. potential dilution in cases in which all shares are granted to recipients (number of shares)	1,223,438

8.10 Granting of shares

8.10 - With regards to each specific share granted in the last 3 fiscal years and scheduled for the current fiscal year, among the board of directors and the permanent executive board

Share-based compensation to be awarded 2025	Permanent Executive Board
b. total number of members	8.17
c. number of paid members	8.17
d. grant date	12/01/2020
e. number of shares granted	1,003,530
f. deadline for delivery of shares	03/31/2025
g. period for restriction on the transfer of shares	N/A
h. fair value of the shares as of the grant date	18.36
i. multiplication of the number of shares granted by the fair value of the shares as of the grant date	R\$ 18,424,811

Share-based remuneration granted 2024	Permanent Executive Board
b. total number of members	10.00
c. number of paid members	10.00
d. grant date	12/01/2020
e. number of shares granted	1,286,108
f. deadline for delivery of shares	03/31/2025
g. period for restriction on the transfer of shares	N/A
h. fair value of the shares as of the grant date	18.36
i. multiplication of the number of shares granted by the fair value of the shares as of the grant date	R\$ 23,612,943

Share-based remuneration granted 2023	Permanent Executive Board
b. total number of members	10.67
c. number of paid members	10.67
d. grant date	12/01/2020
e. number of shares granted	1,406,686
f. deadline for delivery of shares	06/30/2025
g. period for restriction on the transfer of shares	N/A
h. fair value of the shares as of the grant date	18.36
i. multiplication of the number of shares granted by the fair value of the shares as of the grant date	R\$25,826,755

8.10 Granting of shares

Share-based remuneration granted 2022	Permanent Executive Board
b. total number of members	10.42
c. number of paid members	10.42
d. grant date	12/01/2020
e. number of shares granted	1,223,438
f. deadline for delivery of shares	06/30/2025
g. period for restriction on the transfer of shares	N/A
h. fair value of the shares as of the grant date	18.36
i. multiplication of the number of shares granted by the fair value of the shares as of the grant date	R\$22,462,322

8.11 Shares Delivered

Fiscal Year: 12/31/2025

	Board of Directors	Permanent Executive Board	Fiscal Council
Total number of members		8.17	
No. of remunerated members		8.17	
No. of shares		267,608	
Average weighted purchase price		15.34	
Average weighted market price of acquired shares		20.22	
Multiplication of the total shares acquired by the difference between the average weighted acquisition price and the average weighted market price of shares acquired		-1,305,927.04	
Clarification			

Fiscal Year: 12/31/2024

	Board of Directors	Permanent Executive Board	Fiscal Council
Total number of members		10.00	
No. of remunerated members		10.00	
No. of shares		342,962	
Average weighted purchase price		15.34	
Average weighted market price of acquired shares		20.98	
Multiplication of the total shares acquired by the difference between the average weighted acquisition price and the average weighted market price of shares acquired		-1,934,305.68	
Clarification			

Fiscal Year: 12/31/2023

	Board of Directors	Permanent Executive Board	Fiscal Council
Total number of members		10.67	
No. of remunerated members		10.67	
No. of shares		375,117	
Average weighted purchase price		15.34	
Average weighted market price of acquired shares		15.34	
Multiplication of the total shares acquired by the difference between the average weighted acquisition price and the average weighted market price of shares acquired		0.00	
Clarification			

Fiscal Year: 12/31/2022

	Board of Directors	Permanent Executive Board	Fiscal Council
Total number of members		10.42	
No. of remunerated members		10.42	
No. of shares		0	
Average weighted purchase price		0.00	
Average weighted market price of acquired shares		0.00	
Multiplication of the total shares acquired by the difference between the average weighted acquisition price and the average weighted market price of shares acquired		0.00	
Clarification			

8.12 Pricing of shares/options

8.12 - Information necessary in understanding data disclosed in items 8.5 to 8.11, including an explanation of the method used to price shares and options, indicating at a minimum:

a. pricing model

Discounted cash flow. The applied pricing model takes the market value of Neoenergia S.A. shares as of the program grant date into account, less the present value of dividends projected by management during the program period.

b. data and assumptions used in pricing model, including the average weighted share price, exercise price, expected volatility, option validity, expected dividends, and risk-free interest rate

- Market price of shares as of grant date: R\$18.36.
- Average present value of expected dividends: R\$2.27.
- Interest rate: 8.59% p.a.
- Reference value of shares as of the grant date: R\$16.09.

In the event that the provision of payment in ILP shares results in a decrease in the free float below 15%, payment may be provided through the equivalent amount in reais considering the share price at the time.

c. method used and assumptions made to incorporate the expected effects of advance exercise

Not applicable.

d. means of determining expected volatility

Not applicable.

e. whether any other feature of the option was incorporated into measurement of its fair value

Not applicable.

8.13 Ownership interest held by body

8.13. Include the number of shares, membership interests and other securities convertible into shares or membership interests, issued in Brazil or overseas by the issuer, its direct or indirect controlling or controlled companies, or companies under common control, which are held by members of the board of directors, the permanent executive board or the audit committee, grouped by body

Company*	Class	Board of Directors	Fiscal Council	Executive Board	Total
Neoenergia	ON	636,520	0	361,460	997,980
Neoenergia Coelba	ON	0	443	0	443
Neoenergia Coelba	PNA	0	30,032	0	30,032
Neoenergia Coelba	PNB	0	0	0	0
Neoenergia Elektro	ON	0	0	0	0
Neoenergia Elektro	PN	0	0	0	0
Afluenta T	ON	0	0	0	0

***Company**

Company*	Class	Board of Directors	Fiscal Council	Executive Board	Total
Neoenergia	ON	0	0	0	0
Neoenergia Coelba	ON	115,791	0	45,666	161,457
Neoenergia Elektro	ON	115,777	0	81,666	197,443
Afluenta T	ON	115,777	0	97,040	212,817

***Parent company**

8.14 Pension plans

8.14 - Information on pension plans granted to members of the board of directors and permanent officers

a. Agency	Permanent Executive Board
b. Number of members	10.00
c. Number of paid members	10 members with policies in force at the Company as of 12/31/2024
d. Plan name	Bradesco Vida e Previdência
e. Number of managers meeting retirement conditions	-
f. Conditions for early retirement	- Applicant must be at least 50 years of age;
	- Have contributed to the plan for a minimum of one year.
	Whenever the monthly income resulting from the balance of the participant's total provision account in the PGBL, at the time of granting the benefit, results in an amount lower than that of a reference unit, adjusted, the existing balance will be paid in a single payment, canceling the participant's link to the plan.
g. Updated amount of contributions accumulated in the pension plan until the end of the last fiscal year, discounting the portion related to contributions made directly by managers	R\$4,148,404.56 (12/31/2022) R\$6,500,104.89 (12/31/2023) R\$8,776,315.74 (12/31/2024)
h. Total accumulated value of contributions made during the last fiscal year, discounting the portion related to contributions made directly by managers	R\$1,853,750.26 (12/31/2022) R\$2,351,700.33 (12/31/2023) R\$2,968,350.00 (12/31/2024)
i. Whether possibility exists of advance redemption and the corresponding conditions	None. Exclusively in the case of termination of employment contract, in which the plan participant is guaranteed complete redemption of the balance of the participant's provisioning account - Instituting party.

8.15 Minimum, average and maximum remuneration

Annual amounts

	Permanent Executive Board			Board of Directors			Fiscal Council		
	12/31/2024	12/31/2023	12/31/2022	12/31/2024	12/31/2023	12/31/2022	12/31/2024	12/31/2023	12/31/2022
No. of members	10.00	10.67	10.42	23.00	23	23	10.00	10.00	10
No. of members remunerated	10.00	10.67	10.42	13.00	13	13	5.00	5.00	5
Largest remuneration amountReal	11,024,316.00	10,563,791.00	9,071,229.00	2,000,000.00	2,000,000.00	1,100,000.00	181,410.00	197,673.00	147,000.00
Lowest remuneration amountReal	3,098,356.00	3,252,369.00	1,877,962.00	825,000.00	733,333.00	632,500.00	181,410.00	197,673.00	147,000.00
Average Remuneration AmountReal	5,049,980.00	4,510,336.00	4,569,598.00	950,000.00	966,026.00	765,379.00	180,298.00	163,545.00	147,000.00

Notes and clarifications

	Permanent Executive Board	
	Note	Clarification
12/31/2024	The Company is responsible for 100% of the remuneration of the statutory officers, in accordance with item 8.1 d. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body.	
12/31/2023	The Company is responsible for 100% of the remuneration of the statutory officers, in accordance with item 8.1 d. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body.	
12/31/2022	The Company is responsible for 100% of the remuneration of the statutory officers, in accordance with item 8.1 d. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body.	

	Board of Directors	
	Note	Clarification
12/31/2023	The total number of members of the Fiscal Council includes members and alternates. The number of remunerated members of the Fiscal Council includes the incumbent or alternate members, provided that they have not waived their remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body.	
12/31/2022	The total number of members of the Fiscal Council includes members and alternates. The number of remunerated members of the Fiscal Council includes the incumbent or alternate members, provided that they have not waived their remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body.	

	Fiscal Council	
	Note	Clarification
12/31/2023	The total number of members of the Fiscal Council includes members and alternates. The number of remunerated members of the Fiscal Council includes the incumbent or alternate members, provided that they have not waived their remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body.	
12/31/2022	The total number of members of the Fiscal Council includes members and alternates. The number of remunerated members of the Fiscal Council includes the incumbent or alternate members, provided that they have not waived their remuneration. The number of members was calculated through an annual average of the number of paid members calculated on a monthly basis according to ANNUAL OFFICIAL CIRCULAR LETTER 2024 - CVM/SEP. The largest individual annual remuneration amount was calculated without any exclusion, considering the entirety of the remuneration recognized in results. The lowest individual annual remuneration amount was calculated without including members occupying position for less than 12 months. The average amount refers to the total paid out during the year divided by the number of paid members within body.	

8.16 Remuneration/indemnity mechanisms

8.16 - Describe contractual arrangements, insurance policies or other instruments that structure remuneration or indemnity mechanisms for managers in the event that they are removed from their position or retire, indicating financial consequences for the issuer

According to the Management Services Agreement agreed upon between the Company and Permanent Officers, in the event that the respective employment contract is terminated (by the contracting parties), officers are entitled to remuneration calculated based on their fixed monthly fees, as well as medical/dental plan coverage for up to 12 (twelve) months after termination of the contract. Under extraordinary circumstances, officers may be eligible for conditions for termination of employment contract, provided that they are approved by the Board of Directors, after a recommendation is made by the Remuneration and Succession Committee.

The Company offers managers comprising the Company's Executive Board and Board of Directors and Fiscal Council, by virtue of their assuming responsibilities legally assigned to the position, a document stating that the company will take all measures and assume all costs necessary to defend them in any proceedings, including but not limited to investigations, complaints, inquiries, or judicial or out of court proceedings, of any nature until a final and unappealable ruling is made, regardless of the location or jurisdiction, body, legal forum or court in which they are initiated and terminated. The company will also assume responsibility for debts or reimburse managers for any amounts arising from such proceedings related to the exclusive duties and responsibilities of the exercise as part of their position at the Company and which result in a decrease in equity.

Notwithstanding the above provisions, the same document states that the Company will not defend managers nor will it be responsible for the results or costs of any of the procedures provided for above that is, directly or indirectly, resulting from acts performed by the manager (i) that violate the law or the Company's Bylaws, or (ii) are aimed at the manager's own interests or those of third parties to the detriment of the Company's interests.

In addition to the above commitment, the Company also contracts an insurance policy for the managers who make up the Executive Board and the Company's Board of Directors and Fiscal Council, as described in item 7.7, with an Insured Limit of R\$ 150,000,000 (one hundred and fifty million) premium R\$ 1,580,698.42 (One million, five hundred and eighty thousand, six hundred and ninety-eight reais and forty-two cents), and similar coverage guaranteeing the payment of indemnity and defense costs that have as their object the acts related to the exclusive duties and responsibilities of the exercise of their position.

8.17 Percentage of related parties in remuneration

8.17 - With regards to the last 3 fiscal years and the forecast for the current fiscal year, indicate the percentage of the total remuneration for each body recognized in the issuer's income regarding members of the board of directors, permanent executive board or fiscal council who are parties related to the controlling company, whether directly or indirectly, as defined under accounting rules pertinent to this matter

Management Body/ Fiscal Year	Board of Directors	Permanent Executive Board	Fiscal Council
2025	75%	0%	80%
2024	77%	0%	80%
2023	77%	0%	80%
2022	79%	0%	80%

8.18 Remuneration - Other positions

8.18 - With regards to the last 3 fiscal years and the forecast for the current fiscal year, indicate amounts recognized in the issuer's income as remuneration for members of the board of directors, permanent executive board or fiscal council, grouped by body, for any reason other than the position they occupy, such as commissions and consulting or advisory services provided

There has been no payments made in the last 3 fiscal years and there is no provision in place for the current fiscal year for remuneration for members of the Permanent Executive Board, Board of Directors and Fiscal Council for any reason other than the position they occupy.

8.19 Recognized remuneration of the parent company/subsidiary

8.19 - With regards to the last 3 fiscal years and the forecast for the current fiscal year, indicate amounts recognized in the income statement for direct or indirect controlling companies, companies under common control and subsidiaries of the issuer, such as remuneration of members of the board of directors, permanent executive board or fiscal council at the issuer, grouped by body, specifying how such amounts were attributed to such individuals

Fiscal year 2025 - projected remuneration according to the exercise of position at issuer

2025	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	-	-	-	-
Companies under common control	-	-	-	-

Fiscal year 2025 - other expected remuneration, specifying the position to which they were assigned

2025	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	0	0	790,056	790,056
Companies under common control	-	-	-	-

Fiscal year 2024 - remuneration received due to the exercise of a position at the issuer

2024	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	-	-	-	-
Companies under common control	-	-	-	-

Fiscal year 2024 - other remuneration received, specifying the position to which they were attributed

2024	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	0	0	730,588	730,588
Companies under common control	-	-	-	-

Fiscal year 2023 - remuneration received due to the exercise of a position at the issuer

2023	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	-	-	-	-
Companies under common control	-	-	-	-

Fiscal year 2023 - other remuneration received, specifying the position to which they were attributed

2023	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	0	0	673,105	673,105
Companies under common control	-	-	-	-

Fiscal year 2022 - remuneration received due to the exercise of a position at the issuer

8.19 Recognized remuneration of the parent company/subsidiary

2022	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	-	-	-	-
Companies under common control	-	-	-	-

Fiscal year 2022 - other remuneration received, specifying the position to which they were attributed

2022	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Direct and indirect controlling companies	-	-	-	-
Issuer controlled companies	0	0	605,438	605,438
Companies under common control	-	-	-	-

8.20 Other relevant information

8.20 - Other relevant information

Total remuneration received by the board of directors, permanent executive board and fiscal council considering social security costs.

Total projected remuneration for the current Fiscal Year 12/31/2025 - Annual Amounts with social security costs				
	Board of Directors	Permanent Executive Board	Fiscal Council	Total
Total no. of members	23.00	8.17	10.00	41.17
Number of paid members	13.00	8.17	5.00	26.17
Fixed annual remuneration	0	0	0	
Salary or monthly compensation	13,412,500.00	24,759,938.97	1,024,892.91	39,197,331.88
Direct and indirect benefits	0.00	5,193,125.38	0.00	5,193,125.38
Participation in committees	0.00	0.00	0.00	0.00
Other (social security costs levied on fees)	2,682,500.00	4,951,987.79	204,978.58	7,839,466.38
Description of other fixed remuneration	0.00	0.00	0.00	0.00
Variable remuneration	0.00	0.00	0.00	0.00
Bonus	0.00	17,423,710.68	0.00	17,423,710.68
Profit sharing	0.00	0.00	0.00	0.00
Participation in meetings	0.00	0.00	0.00	0.00
Commission	0.00	0.00	0.00	0.00
Other (social security costs levied on bonuses)	0.00	3,484,742.14	0.00	3,484,742.14
Description of other variable remuneration	0.00	0.00	0.00	0.00
Post-employment	0.00	0.00	0.00	0.00
Termination of position	0.00	2,559,938.58	0.00	2,559,938.58
Share-based (including options)	0.00	7,751,404.14	0.00	7,751,404.14
Other (social security costs levied on shares)	0.00	1,550,280.83	0.00	1,550,280.83
Notes	In accordance with the item 10.2.13 (b) of OFFICIAL CIRCULAR LETTER/CVM/SEP, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	In accordance with the item 10.2.13 (b) of OFFICIAL CIRCULAR LETTER/CVM/SEP, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	In accordance with the item 10.2.13 (b) of OFFICIAL CIRCULAR LETTER/CVM/SEP, the total number of members of each body must correspond to the annual average of the number of members of each body calculated on a monthly basis.	
Total remuneration	16,095,000.00	67,675,128.51	1,229,871.49	85,000,000.00

9.1/9.2 Identification and Remuneration

Auditor CVM Code	003859		
Trade Name	Auditor Type	CPF/CNPJ	
DELOITTE TOUCHE TOHMATSU AUDITORES INDEPENDENTES LTDA	Legal	49.928.567/0002-00	
Service contracting date	Service start date		
12/30/2021	01/01/2022		
Description of services provided			
Contracting for the provision of auditing services, for the purpose of issuing an opinion on the Company's financial statements. The purpose of the audit is to express an opinion on whether the financial statements are properly presented, in all significant aspects in accordance with accounting practices adopted in Brazil and the specific characteristics of the Brazilian Electricity Sector. The following section presents a detailed scope of Deloitte's services: 1. Review of quarterly Financial Information; 2. Audit of the Annual Financial Statements; 3. Review of the Equity Control Report – RCP; 4. Audit of Regulatory Financial Statements;			
Total amount of remuneration received by independent auditors, separated by services, in the last fiscal year			
In 2024, Deloitte provided auditing services value in the amount of R\$ 8,707,015.09, of which R\$ 7,302,727.71 refer to auditing of financial statements (including quarterly reviews) and R\$ 1,404,287.38 refer to other services related to the audit, such as review of the translation of statements into English, limited assurance report on Covenants, review of cash flow projections for dividend payment purposes, auditing of regulatory statements and previously agreed upon procedures regarding the equity control report, limited assurance report on the Annual Sustainability Report and Integrated Report, and reasonable assurance report on the compilation of Pro Forma financial information.			
Justification for replacement			
Not applicable.			
Reason presented by the auditor in cases involving disagreement with the justification			
Not applicable.			

9.3 Independence and conflict of interest of auditors

9.3 - Independence and conflict of interest of auditors

The Company's policies with regards to contracting the services of independent auditors seek to certify that there is no conflict of interest, loss of independence, and objectivity among such service providers. The contracting of these services is the responsibility of the Board of Directors, which must deliberate upon the selection or removal of the Company's external auditors, with the prior recommendation of the Audit Committee.

|

9.4 Other relevant information

9.4 - Additional Relevant Information

In compliance with CVM Instruction No. 162/22, we wish to inform you that, for the fiscal year ended December 31, 2024, the Company maintains a contract with Deloitte Touche Tohmatsu Auditores Independentes Ltda. ("Deloitte"), signed on 03/01/2022, effective for a period of 60 (sixty) months.

10.1 A Description of human resources

Number of employees per declared gender identity

	Female	Male	Non-binary	Other	Prefer not to respond
Leadership	415	774	0	0	0
Non-leadership positions	2,882	11457	0	0	0
TOTAL = 15,528	3297	12231	0	0	0

Number of employees per declared ethnicity

	Asian	White	Black	Multiracial	Indigenous	Other	Prefer not to respond
Leadership	23	806	54	301	1	0	4
Non-leadership positions	165	5,087	1919	6,793	42	0	333
TOTAL = 15,528	188	5893	1973	7094	43	0	337

Number of employees by position and age group

	Under 30 years	Between 30 to 50 years	Over 50 years
Leadership	56	1,004	129
Non-leadership positions	3,338	10238	763
TOTAL = 15,528	3,394	11,242	892

Number of employees - People with Disabilities

	Persons with Disabilities	Persons without Disabilities	Prefer not to respond
Leadership	30	1,159	0
Non-leadership positions	662	13677	0
TOTAL = 15,528	692	14836	0

Number of employees by position and geographic location

	North	Northeast	Midwest	Southeast	South	Abroad
Leadership	0	551	60	577	1	0
Non-leadership positions	0	9,251	858	4,215	15	0
TOTAL = 15,528	0	9802	918	4792	16	0

Number of employees by geographic location and declared gender

	Female	Male	Non-binary	Other	Prefer not to respond
North	0	0	0	0	0
Northeast	1,964	7,838	0	0	0
Center West	280	638	0	0	0
Southeast	1,052	3,740	0	0	0
South	1	15	0	0	0
Overseas	0	0	0	0	0
TOTAL = 15,528	3297	12231	0	0	0

Number of employees by geographic location and declared ethnicity

	Asian	White	Black	Multiracial	Indigenous	Other	Prefer not to respond
North	0	0	0	0	0	0	0
Northeast	108	2,457	1,544	5,341	33	0	319
Center West	20	289	113	491	3	0	2
Southeast	60	3,139	314	1,256	7	0	16
South	0	8	2	6	0	0	0
Overseas	0	0	0	0	0	0	0
TOTAL = 15,528	188	5893	1973	7094	43	0	337

Number of employees by geographic location and age group

	Under 30 years	Between 30 to 50 years	Over 50 years
North	0	0	0
Northeast	1981	7,410	411
Center West	227	630	61
Southeast	1,183	3,190	419
South	3	12	1
Overseas	0	0	0
TOTAL = 15,528	3,394	11,242	892

10.1 Description of human resources

10.1. Describe human resources at the issuer, providing the following information

- a. number of employees, total and by group, based on the activity performed, geographic location and diversity indicators, which, within each hierarchical level of the issuer, include

iv. other diversity indicators that the issuer deems relevant

Not applicable. There are no other indicators that the issuer deems relevant.

- b. number of contractors (total, by group based on the activity performed and by geographic location)

Category	State	2024	2023
Administrative	BA	4,789	2,491
	DF	52	49
	GO	18	3
	MG	9	0
	MS	16	0
	MT	16	1
	PB	6	3
	PE	2,143	771
	PI	7	5
	PR	24	1
	RJ	42	84
	RN	714	319
	SC	153	4
	SP	478	100
Total		8,467	3,831
Analyst	BA	323	522
	DF	5	7
	GO	1	1
	MG	4	0
	MS	5	0
	PB	1	6
	PE	95	10
	PI	10	93
	PR	5	0
	RJ	6	7
	RN	31	34
	SC	29	0
	RS	0	3
	SP	26	35
Total		541	718
Apprentice	BA	0	63
	PE	0	48
	RN	0	31
	SP	0	5
Total		0	147

10.1 Description of human resources

Intern	BA	0	23
	PE	0	3
	PI	0	4
	RN	0	7
	SP	0	1
Total		0	38
Executive	BA	465	396
	DF	10	20
	GO	1	
	MG	5	
	MS	2	
	MT	1	1
	PB	3	6
	PE	147	231
	PI	16	8
	PR	5	
	RJ	8	4
	RN	91	78
	SC	46	
	SP	62	88
Total		862	832
Operational	BA	7,507	10,814
	CE		2
	DF	878	826
	ES	29	
	GO	7	20
	MG	179	144
	MS	124	852
	MT	1	109
	PB	35	79
	PE	2,201	3,568
	PI	55	47
	PR	162	282
	RJ	562	1,618
	RN	1,291	1,491
	RS	11	6
	SC	1,953	2,085
	SP	588	1,482
	TO		1
Total		15,583	23,426
Technician	BA	545	463
	DF	17	12
	GO	1	4
	MG	17	
	MS	2	
	MT		2
	PB	32	67
	PE	114	137

10.1 Description of human resources

	PI	41	37
	PR	1	
	RJ	23	12
	RN	116	72
	SC	65	2
	SP	34	123
Total		1,008	931
Total		26,461	29,923

c. turnover rate

The company’s turnover rate was calculated considering the average between the total hirings and termination of employment contract for each year in relation to the monthly average of the total number of active employees in the above-mentioned year.

2024	2023
8.38%	8.63%

10.2 Relevant changes

10.2. Comment on any relevant changes in relation to the numbers disclosed in item 10.1 above

No further comments.

10.3 Employee remuneration policies and practices

10.3. Describe the remuneration policies and practices among the issuer's employees, stating:

a. salaries and variable remuneration policy

The Remuneration and Career Standard that Neoenergia Group offers employees is within the remuneration parameters practiced on the market. The philosophy underpinning the Program involves efforts to remunerate, recognize and reward all employees in a fair, balanced and competitive manner, within the perspectives of best personnel cost practices, in addition to providing an environment that stimulates motivation and commitment, contributing to professional growth, employee retention and organizational development.

The series of remuneration or rewards offered to employees for work, performance, and commitment and motivation is known as Total Remuneration. Within this perspective, tangible and intangible aspects may be explored.

The concept of Total Remuneration is widely used for remuneration and career management, since it involves a vision of not only in single elements of the established remuneration, but rather analyzes data in a systemic manner in accordance with the business strategy and the Group's culture.

In order to guide remuneration and career management, the Group has established basic principles through the People and Organization Board. These principles include:

- Provide competitive remuneration according to the company's economic conditions to attract and retain competent professionals, who contribute to the continuity and improvement of organizational results;
- Maintain and optimize the company's ability to obtain, retain and develop employees, continuously stimulating motivation and encouraging performance in terms of quality, productivity, and commitment to objectives and results;
- Assist, through the establishment of adequate means for the movement of personnel, in the development and management of employees;
- Maintain personnel costs within the pre-established parameters in order to allow for monitoring and control, seeking alignment with the business strategy and a balance between the company's financial interests and its People Management practices.

The Group's Remuneration Standard becomes an integral part of a management tool, generating means and supporting the planning, development and administration of People Management in each area in a continuous, dynamic, and equitable manner in line with programs and initiatives from the People and Organization Board and the Group's objectives.

The Standard also serves as a basis for offering information and data necessary for the selection of knowledge, skills and attitudes, performance evaluation factors, aimed at gauging employee efficiency, as well as managing training development needs.

Facilitate and more clearly identify requirements for recruitment and selection and provide elements necessary for workforce planning and forecasting and staff control.

10.3 Employee remuneration policies and practices

All positions are internally evaluated under Towers' points methodology, which is used to define the weight related to the Company's structure, carry out salary research, and administer a salary range (between 80% and 120%).

Variable Remuneration

The Short-Term Incentive (ICP) is given through Profit Sharing and/or Results (PLR and Executive PLR), extended to all employees of the Neoenergia Group.

The PLR is determined under a Collective Bargaining Agreement. The PLR budget is calculated based on remuneration for December according to the achievement of the objectives of each area.

b. benefits policy

The Benefits offered to Employees are within the concession parameters established on the market and serve the following purposes:

- Complement global remuneration package;
- Comply with legal aspects;
- Contribute to improving the quality of life of employees and their dependents;
- Provide a sense of tranquility, well-being and safety;
- Contribute to the attraction, retention, motivation and commitment of current and future talent.

The Neoenergia Group offers a wide range of benefits to all categories of employees, namely:

- Life Insurance
- Corporate Travel Insurance
- Benefits Club (Neoenergia Club)
- Exercise Voucher (GymPass)
- Health Insurance
- Dental Plan
- Food and Meal Voucher
- Transportation Voucher
- Dependent Allowance
- Maternity Leave
- Paternity Leave
- Injury Assistance
- Private Pension
- Medication Allowance
- Psychological, Financial, Social and Legal Assistance (Mais Apoio ('More Support') Program)

The Neoenergia Group offers unique benefits for the organization's leadership:

10.3 Employee remuneration policies and practices

- Concession of Vehicles (Superintendent Executives and above).
- Check-Up (Leadership only).

c. characteristics of share-based remuneration plans for non-management employees, identifying respective parameters:

Not applicable

10.3(d) Employee remuneration policies and practices

Highest Individual Remuneration	Median Individual Remuneration	Remuneration Ratio
11,024,316.00	3,988,031.00	2.76
Clarification		

10.4 Relations between issuer and unions

10.4 - Describe relations between the issuer and unions, indicating whether there have been any work stoppages and strikes in the last 3 fiscal years.

The relationship between the Companies that are part of the Company's Economic Group and the Unions is based on respect and recognition of the institution's legitimacy as workers' representatives, within the principles and values that guide good union practices. Negotiation is therefore primarily used as the main form of establishing agreements regarding conduct and rights and duties between parties.

Union negotiations are part of the Labor Relations management model at the Group's Companies, and Collective Bargaining Agreements are established that reflect modern and advanced labor practices, while observing the regional characteristics of the concession and possibilities of each Business.

The most recent CBA signed between the Company and the Regional Energy Workers Union for the State of Rio de Janeiro (SINTERGIA/RJ), was effective between 01.01.2024 and 12.30.2024 and the process of negotiating the CBA for 2025 is currently underway. The CBA is periodically negotiated every one or two years and is open to all employees. The practice of salary adjustments in recent years is in line with the best practices exercised in the Electricity Sector in Brazil.

In addition to Rio de Janeiro, the remaining companies that are members of the Company's Economic Group maintain a union relationship and negotiate regionally, according to current legislation, with entities from other states - FURCEN/MT, SEESP/SP, SINDELPAR/PR, SINDERGEL/SP, SINDIELETRO/MG, SINDURB/PE, SINERGIA/BA, SINTERN/RN, STIEEC/SP, STIEESP/SP, STIU/DF, STIU/PB and STUEG/GO, considering energy distribution, generation, transmission and commercialization. Relationships are based on respect, transparency and ethical principles.

The Company assures all employees a right to free association, organization and union mobilization, and uses internal communication channels to disseminate and provide notice the progress of the negotiations and holds, together with the Union, meetings to monitor the Collective Bargaining Agreement throughout the year. The Company proactively negotiates solutions to the various issues involving workers, through modern and advanced labor practices.

This allows the Company to demonstrate a mature perception of union relations, and it has worked with these entities, within the ethical and transparent principles that guide good negotiation practices, resulting in Collective Bargaining Agreements being finalized during negotiations.

Overall, the Company believes it maintains a good relationship with its employees and union, and there have been no strikes at the company in the last three years.

Other relevant information

10.5 - Other relevant information

At Neoenergia, our guiding principles in people management and labor relations are respect for human and labor rights, diversity and inclusion, guided by equal opportunities and non-discrimination, as well as the alignment of professionals' interests with the strategic objectives of our business.

Our job offer is individualized, favoring the selection, hiring, promotion and retention of talent. To this end, we maintain a competitive remuneration and a work environment that provides the reconciliation of personal and professional life, physical, mental and emotional well-being and promotes the professional growth of employees.

We believe that our inclusion, in 2024, in the list of the best companies to work for in Brazil, in the Great Place to Work ranking, reflects our employees' endorsement of our labor practices. We were 17th out of the 175 companies selected. We also won Top Employer 2024, with international recognition for our practices and our contribution to the personal and professional development of our employees. Another recognition came from Edge Certified Organizations, for our commitment to diversity, inclusion and pay equity.

Another indication that we have advanced in the relationship with our workers is the result of the survey "Contra pra Gente_Dia a Dia", applied at the end of the year, which pointed to 90% engagement.

By fostering diversity, we help to retain the best talent, develop a culture of innovation, promote more creative, productive teams capable of contributing to a fairer society. We explicitly commit not to discriminate based on any condition (gender, sexual orientation, age, disability, origin, or any other characteristic unrelated to the job requirements) and we have procedures to prevent behavior that violates this standard.

Our Governance and Sustainability System includes mechanisms that guide actions such as:

- Equity, diversity and inclusion policy – It aims to promote an environment that facilitates and enhances equal opportunities and non-discrimination;
- Policy for the appointment of Management – Seeks to ensure directors with diversity of skills, knowledge, experiences, origins, nationalities, age and gender;
- Diversity and Inclusion Forum – Created in 2024, its responsibility is to direct actions to strengthen diversity and inclusion in the workforce. Comprised of ten people, including the director of People and Organization, a manager and an area expert and representatives of companies and corporate areas.

As equity, diversity and inclusion are strategic priorities, we assume goals that are linked to the variable compensation of our executives. We want to expand the participation of women in relevant positions, in leadership positions and trained by the electrician schools that become part of our staff. We also set goals for the percentage of African-descended people (blacks and browns) in leadership positions.

We created four affinity groups (race, women, LGBTQIA+ and people with disabilities) to discuss these topics and contribute to the planning, execution and validation of actions. The groups bring together employees from all over Brazil.

In 2024, we joined the Pro-Gender and Race Equity Program, an initiative of the Ministry of Women. Lasting two years, the program aims to transform organizational culture. To this end, at the end of the period, the participating companies must have implemented the actions to which they have committed themselves.

11.1 Rules, policies and practices

11.1 - Describe the issuer's rules, policies and practices regarding transactions with related parties, as defined under relevant accounting rules, indicating whenever there is a formal policy adopted by the issuer, the body responsible for its approval, date of approval and, whether the issuer discloses the policy, locations on the world wide web where the document can be consulted

On June 4, 2019, the Company implemented its Policy for Transactions with Related Parties ("Related Party Policy"), approved by the Board of Directors on the same date, applicable to all its shareholders, members of the Board of Directors and members of the Company's advisory committees, and must be respected by the Company's employees, statutory officers and other employees when carrying out transactions with them on behalf of the Company.

For the purposes of this section, under the terms of the Related Parties Policy, the partners, holders of membership interest or shareholders (whether direct or indirect) at shareholders, as well as their affiliates ("Related Parties"), are considered the Companies' related parties. As part of this concept, affiliate means, in relation to any person, the individual or legal entity that acts as a controlling or controlled company, or company under common control or: (i) a company that is controlled; or (ii) an investment fund in which the majority of shares are directly or indirectly, held by the same final controlling companies at such a company; and (b) control means the ownership of voting rights that permanently ensure a priority in corporate resolutions and the power to elect the majority of the managers of a given legal entity, whether alone or through a controlling bloc regulated by a shareholders' agreement or a partners' agreement.

The Company's Related Parties Policy provides for the possibility of carrying out transactions with related parties with strict compliance with (i) market standards (conditions equivalent to those that would be negotiated with independent third parties); and (ii) prohibition of loans in favor of the controlling company, if applicable, and managers, except with the favorable opinion from the Related Parties Committee.

Except whenever qualifies as Linked Transactions under the Procedure for Conflicts of Interest and Linked Transactions with Officers and Professionals Directly Dependent on the Board of Directors, transactions with Related Parties will be deliberated upon by the Board of Directors, pursuant to the Company's Bylaws, which must take the opinion issued by the Related Party Committee on the transaction in question into account.

Under the terms of the Related Parties Policy, the Company understands that, within the scope of transactions with Related Parties, a conflict of interest arises whenever a shareholder, member of the Board of Directors or member of the advisory committee with the Board of Directors is involved in a decision-making or advisory process which may result in personal gain, gain for any family member, or for a third party involved, or that may interfere with its capacity for impartial judgment, in any case, provided that such an act is detrimental to the Company's interests. In the case of the Company, situations involving conflicts of interest may also be considered to be those in which the personal objectives of decision makers, for any reason, are not aligned with the Company's objectives in specific matters.

Given the potential conflict of interest that exists in such situations, the Company seeks to ensure that all decisions or recommendations that may confer a private benefit to any of its shareholders, members of the Board of Directors, members of the Committees, family members, their investees or related persons are made with total transparency.

The Related Parties Policy also provides that, when identifying a matter of this nature, shareholders, members of the Board of Directors or Committees must immediately express their conflict of interest at the Annual General Meeting of Shareholders, a meeting of the Board of Directors or of any Committee, including the respective potential conflict of interest in meeting minutes. Additionally, they must abstain from discussions on the subject and refrain from decision-making or issuing an opinion, depending on the specific case.

The Related Parties Policy can be found on the World Wide Web at the following address: <https://www.neoenergia.com/documents/d/guest/politica-para-transacciones-com-partes-relacionadas>

In addition, in December 2020, the Company approved the Related Party Procedure ("Related Party Procedure"), updated in August 2022, which aims to regulate and define the applicable criteria and rules for prior approval of contracts and their amendments by related parties of the

11.1 Rules, policies and practices

Neoenergia Group, in order to (i) standardize the criteria for the prior approval of any execution of contracts between related parties and (ii) ensure that the contract, when executed, meets all the requirements required by the controlling bodies of the Capital Market, the Electricity Sector, Tax and other regulations applicable to the subject, as well as comply with the applicable corporate rules and ensure the filing of the necessary documentation to prove compliance with such requirements.

According to the Related Parties Procedure, internal areas of the Company that have any interest in entering into a contract with related parties must, prior to any contractual formalization, in summary:

- a. Ensure that the quotation process is carried out under commutative conditions, obeying market conditions and free competition principles, including simultaneous pricing;
- b. Ensure that the contract to be signed presents proportionality and rational economic relationship between amounts charged and the services provided and/or goods purchased;
- c. Ensure that the service or good to be contracted or purchased is in the interest of the contracting party and essential;
- d. Submit, with guidance from the Company's Legal Department, contracting to internal corporate approvals in the form of the Neoenergia Shareholders' Agreement, the Related Party Transaction Policy, the respective Articles of Incorporation at the contracting companies and the Strategy and Management Procedure (Limits and Jurisdictions), as applicable;
- e. Ensure that listed companies have extensive experience in providing the service or supplying the good to be contracted and
- f. File supporting documentation of the quotation process.

Given the above provisions, combined with the fact that the Company is part of a sector of the economy with a strong presence of a regulatory body, the Company and its Subsidiaries act to mitigate possible conflicts of interest, through their governance policies ensured by the related parties Committee.

Additionally, in May 2018, the Neoenergia Group's Financial Loan Standard was created, observing the following criteria:

- Maximum term of four years, subject to the restrictions imposed by ANEEL and financiers;
- The lender must, during the term of the agreement, present an annual financial surplus and remain compliant with tax, social security, labor and sectoral obligations;
- The lender may not have other asset loan agreements subject to default from the same borrower;
- Rate: reference rate according to market conditions, reviewed annually, based on the average income of the financial investment and the average cost of debt, for the last 03 (three) months, found in the Neoenergia Group's financial statements (Consolidated).
- Funds raised must be invested in public electricity services.

Other operations such as Debentures, Promissory Notes and the Assignment of Receivables may be carried out as alternatives to Financial Loans, and it must be verified that the conditions and costs negotiated are consistent with the operations practiced by the market.

ANEEL also evaluates and monitors transactions between related parties based on current regulations – Normative Resolutions No. 948/2021 and 846/2019. In accordance with the provisions of module V of Normative Resolution No. 948/2021, Agents in the Electricity Sector must inform ANEEL of the execution of legal acts and transactions with Related Parties and follow specific and complementary rules with regards to the supply of technology, provision of services, pecuniary loans, and sharing of infrastructure or human resources. In cases in which prior consent is required, the agents must forward draft contracts and amendments before their execution, for the purpose of approval by ANEEL, in accordance with the provisions of current regulations.

Given the above provisions, it is important to note that, together with the fact that the Company proceeds as determined in CPC No. 05, it is also part a sector of the economy with a strong presence of a regulatory agency.

11.1 Rules, policies and practices

Thus, in addition to acting in order to mitigate possible conflicts of interest, transactions involving related parties are always carried out in compliance with internal policies, CVM regulations and ANEEL resolutions, which guarantees the commutability of the operation, with the usual market conditions and, therefore, do not generate any benefit or loss between the parties involved.

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Minority shareholders - Dividends and JCP	12/31/2023	15,290,822.00	15290822	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of Dividends and JCP minority shareholders					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends payable to minority shareholders of subsidiary Coelba, a company in which Neoenergia has a direct interest of 98.94%					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Minority shareholders - Dividends and JCP	12/31/2023	5,676,009.00	5676009	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of Dividends and JCP minority shareholders					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends payable to the minority shareholders of the subsidiary Cosern company in which Neoenergia has a direct interest of 93.05%					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Minority shareholders - Dividends and JCP	12/31/2023	152,135.00	152135	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of Dividends and JCP minority shareholders					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends payable to the minority shareholders of the subsidiary Elektro Redes, a company in which Neoenergia has a direct interest of 99.68%					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Minority shareholders - Dividends and JCP	12/31/2023	112,147,072.40	112147072.4	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of Dividends and JCP minority shareholders					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends/JSCP payable to minority shareholders					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Minority shareholders - Dividends and JCP	12/31/2023	0.00	0	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of Dividends and JCP minority shareholders					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends/JSCP payable to minority shareholders					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Previ - Banco do Brasil Employee Pension Fund	12/31/2023	224,560,758.96	224560758.96	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of Dividends and JCP minority shareholders					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends/JSCP payable to minority shareholders					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
FUCESP - Private pension plan	12/31/2023	4,209,777.00	25715	N/A	N/A	N/A
Relationship with issuer	Pension fund					
Contractual Purpose	Benefits to be granted and benefits granted					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Closed supplementary pension entity - Installment of past service debt of benefits to be granted and granted contracted between CELPE and CELPOS.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neos Supplementary pension	09/19/2001	8,795,703.00	0	N/A	192 months	N/A
Relationship with issuer	Group Pension Fund					
Contractual Purpose	Reserve to be amortized from the benefits to be granted - Installment of the contracted debt of benefits to be granted and benefits granted according to two contracts dated 09.19.2001.					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Closed supplementary pension entity - Installment of past service debt of benefits to be granted and granted contracted between CELPE and CELPOS					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neos Supplementary pension	12/31/2023	32,470,623.00	11279380	N/A	36 months	N/A
Relationship with issuer	Group Pension Fund					
Contractual Purpose	Benefits to be granted and benefits granted					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Closed Supplementary Pension Entity - Reversal of the balance of the surplus pension fund constituted in Dec/2017, Dec/2018 (R\$ 10,066,058.52) and Dec/2019 (R\$ 10,159,655.88), in 36 monthly and successive installments for the benefit of the sponsor COELBA. Amounts are reversed and updated monthly. The foundation retains 15% of monthly installments for administrative cost at NÉOS. These reversals of values to the sponsor, occur from the approval of the supervisory and supervisory body - PREVIC					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neos Supplementary pension	12/31/2023	32,470,623.00	7867210	N/A	36 months	N/A
Relationship with issuer	Group Pension Fund					
Contractual Purpose	Benefits to be granted and benefits granted					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Closed Supplementary Pension Entity - Reversal of the balance of the surplus pension fund constituted in Dec/2017, Dec/2018 (R\$ 10,066,058.52) and Dec/2019 (R\$ 10,159,655.88), in 36 monthly and successive installments for the benefit of the sponsor COELBA. Amounts are reversed and updated monthly. The foundation retains 15% of monthly installments for administrative cost at NÉOS. These reversals of values to the sponsor, occur from the approval of the supervisory and supervisory body - PREVIC.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neos Supplementary pension	12/31/2023	6,458,814.00	0	N/A	36 months	N/A
Relationship with issuer	Group Pension Fund					
Contractual Purpose	Benefits to be granted and benefits granted					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Closed supplementary pension entity - Installment of past service debt of benefits to be granted and granted contracted between CELPE and CELPOS.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	613,991.00	613991	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	2,207,600.00	2207600	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	1,316,132.00	1316132	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	812,966.00	812966	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	744,457.00	744457	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	1,034,386.00	1034386	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	6,775,633.00	6775633	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	964,006.00	964006	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	1,003,835.00	1003835	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	1,384,684.00	1384684	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	382,583.00	382583	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	260,471.00	260471	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	2,350,697.00	2350697	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	0.00	0	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/31/2023	163,055,858.33	163055858.33	N/A	10 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Use of trademarks owned by Iberdrola, S.A., upon execution of a Trademark Use License Agreement. Such trademarks may be used by Neoenergia and its licensed subsidiaries under the terms of the Trademark Use License Agreement ("Licensees"), in view of the direct licensing granted by Iberdrola to the licensed subsidiaries.					
Guarantee and insurance	N/A					
Termination or extinction	If the Company ceases to be controlled directly or indirectly by Iberdrola, the Trademark Use License Agreement will be automatically and immediately terminated with respect thereto. The agreement may also be terminated (i) in the event of breach of contract or (ii) upon certain conditions set forth therein, at least thirty (30) days in advance.					
Nature and reason for the operation	The license to use the brands brings a series of benefits to the respective businesses and shareholders of the Company, since it generates positive operational and corporate impacts for the Company and its licensed subsidiaries. In this sense, the following gains can be mentioned: (i) identification of Neoenergia as part of the Iberdrola Group in the relationship with market stakeholders; (ii) adoption and reference to quality standards compatible with those practiced globally by Iberdrola; (iii) adoption of Iberdrola's best practices in relation to business operations and corporate areas; and (iv) tax deductibility of expenses with the Trademark License Agreement after its registration with the INPI.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	04/20/2010	3,487,526,394.17	12118661	N/A	30 years	N/A
Relationship with issuer	Controlled Company					
Contractual Purpose	Purchase of energy in the Regulated environment - CCEAR					
Guarantee and insurance	N/A					
Termination or extinction	12/31/2044 00:00:00					
Nature and reason for the operation	Purchase of Energy					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA GENERACION TERMICA	01/08/2019	6,882,390.00	4597532	N/A	N/A	N/A
Relationship with issuer	Directly controlled by the controlling shareholder					
Contractual Purpose	Plant operation and Maintenance Agreement with supply of parts					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Anticipated expense related to Operation and Maintenance - O&M					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A.	12/27/2023	8,460,000.00	1506093.67	N/A	3 years	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Corporate development services					
Guarantee and insurance	N/A					
Termination or extinction	12/31/2025 00:00:00					
Nature and reason for the operation	Corporate development services to the Client Company regarding the research and analysis of investment or divestment opportunities in the Brazilian market.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	01/01/2022	154,265.00	49925	N/A	Indeterminate	N/A
Relationship with issuer	Affiliate					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	11/07/2016	1,230,191.00	425935	N/A	Indeterminate	N/A
Relationship with issuer	Affiliate					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/30/2010	1,861,106.00	595898	N/A	Indeterminate	N/A
Relationship with issuer	Affiliate					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA GENERACION TERMICA, S.L.	12/29/2020	0.00	828554	N/A	N/A	N/A
Relationship with issuer	Directly controlled by the controlling shareholder					
Contractual Purpose	Provision of LNG management service, energy management and development and planning of the Termopernambuco 2 TPP project					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Administrative Services					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA RENOVABLES	12/01/2012	0.00	0	N/A	Indefinite except with prior written notice sent by either party to the other party 30 days after the end of the initial period or any of its extensions.	N/A
Relationship with issuer	Directly controlled by the controlling shareholder					
Contractual Purpose	Formalization of the provision of collaboration services in the management, promotion, construction and operation of the production facilities of the wind farms in the project.					
Guarantee and insurance	N/A					
Termination or extinction	The agreement may be terminated in advance by either party, at any time, whenever by written notice at least three months in advance. The termination of this contract shall not release the parties from the obligations that have previously arisen between them with respect to this contract and the rules of law. In particular, IBERDROLA RENOVABLES may claim any costs and expenses incurred prior to any termination.					
Nature and reason for the operation	Maximize the operational efficiency of the group's wind projects, through the services provided					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Energética Corumbá III S.A.	10/15/2009	3,296,320,048.89	8121000	N/A	12 years	N/A
Relationship with issuer	Directly controlled by the controlling shareholder					
Contractual Purpose	Energy purchase agreement with the distributor					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Purchase of Energy					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Energética Corumbá III S.A.	12/31/2023	2,872,569.00	2872569	N/A	N/A	N/A
Relationship with issuer	Affiliate					
Contractual Purpose	Receipt of Dividends and JCP					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends receivable from Energética Corumbá III S.A., a company in which the company holds an indirect interest of 25%					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Iberdrola energia S.A.A	12/31/202	346,979,253.01	346979253.01	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of JCP minority shareholder					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends/JSCP payable to minority shareholders					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
IBERDROLA, S.A	12/31/2023	24,288,547.86	24288547.86	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of JCP minority shareholder					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends/JSCP payable to minority shareholders					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Iberdrola energia S.A.A	12/31/2023	395,562.00	395562	N/A	N/A	N/A
Relationship with issuer	Shareholder					
Contractual Purpose	Payment of JCP minority shareholder					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends/JSCP payable to minority shareholders					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	01/01/2015	3,777,194,886.30	23235733	N/A	2015-2044	N/A
Relationship with issuer	Controlled Company					
Contractual Purpose	Purchase of energy in the Regulated environment - CCEAR					
Guarantee and insurance	CCG - CONTRACT FOR THE ESTABLISHMENT OF PAYMENT GUARANTEE VIA REVENUE LINKAGE					
Termination or extinction	1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties					
Nature and reason for the operation	Purchase of Energy					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	01/01/2015	14,247,383,574.33	57039504	N/A	2015-2044	N/A
Relationship with issuer	Controlled Company					
Contractual Purpose	Purchase of energy in the Regulated environment - CCEAR					
Guarantee and insurance	CCG - CONTRACT FOR THE ESTABLISHMENT OF PAYMENT GUARANTEE VIA REVENUE LINKAGE					
Termination or extinction	1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties					
Nature and reason for the operation	Purchase of Energy					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	01/01/2015	5,433,859,309.55	40646880	N/A	2015-2044	N/A
Relationship with issuer	Controlled Company					
Contractual Purpose	Purchase of energy in the Regulated environment - CCEAR					
Guarantee and insurance	CCG - CONTRACT FOR THE ESTABLISHMENT OF PAYMENT GUARANTEE VIA REVENUE LINKAGE					
Termination or extinction	1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties					
Nature and reason for the operation	Purchase of Energy					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	01/01/2015	1,126,531,809.23	8428747	N/A	2015-2044	N/A
Relationship with issuer	Controlled Company					
Contractual Purpose	Purchase of energy in the Regulated environment - CCEAR					
Guarantee and insurance	CCG - CONTRACT FOR THE ESTABLISHMENT OF PAYMENT GUARANTEE VIA REVENUE LINKAGE					
Termination or extinction	1. If bankruptcy, dissolution or court-supervised or out of court liquidation on the part of one of the parties is declared; 2. In the event that a party has revoked any legal, government or regulatory authorization indispensable for the fulfillment of the activities and obligations provided for under the contract; 3. In cases involving non-performance of any contractual obligation by one of the parties					
Nature and reason for the operation	Purchase of Energy					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2002	5,199,446.00	590273	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2003	26,766,350.10	465010	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A	12/31/2023	35,933,051.44	624263	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2023	8,633,366.30	149987	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2023	9,337,770.34	162225	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2023	8,429,470.75	146445	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2023	56,313,280.19	978328	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2023	20,977,678.27	364444	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2023	9,082,486.26	157790	N/A	5 YEARS	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Provision of OMA and MAS services					
Guarantee and insurance	N/A					
Termination or extinction	09/25/2028 00:00:00					
Nature and reason for the operation	OMA and MSA contract with Unique companies					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Transmissao S.A.	12/31/2023	4,505,850.00	4505850	N/A	N/A	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Receipt of Dividends and JCP					
Guarantee and insurance	N/A					
Termination or extinction	N/A					
Nature and reason for the operation	Dividends receivable from Neoeneria Transmissão S.A.					
Issuer's contractual position	Creditor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	58,911.00	4,578	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	1,248,062.00	106838	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	277,110.00	21678	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	276,984.00	22014	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	247,924.00	20497	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	2,501,500.00	203229	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	1,186,407.00	94093	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2024	265,332.00	22348	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA.	12/31/2024	4,184.00	319	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	88,706.00	7,455	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	19,697.00	1,513	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	19,678.00	1,536	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	17,651.00	1,430	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	177,700.00	14181	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	84,284.00	6,566	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2024	18,893.00	1,559	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	2,508.00	208	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	53,621.00	4,853	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	11,826.00	985	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A	12/31/2024	11,828.00	1,000	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A	12/31/2024	10,621.00	931	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A	12/31/2024	106,689.00	9,232	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A	12/31/2024	50,653.00	4,274	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A	12/31/2024	11,377.00	1,015	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	20,001,007.00	2291297	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	2,201,237.00	183219	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	489,505.00	183219	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	489,062.00	50333	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	437,639.00	46866	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	4,417,118.00	463216	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	2,094,865.00	215130	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2024	4,696,787.00	559765	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	417,220.00	46257	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	92,776.00	7,031	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	92,688.00	7,140	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	82,973.00	6,648	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	837,327.00	87690	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	397,021.00	40726	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2024	88,784.00	7,248	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	84,736.00	6,735	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	1,799,119.00	209081	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	398,889.00	31894	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	398,690.00	43068	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	357,358.00	30157	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	3,598,629.00	396366	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	1,707,643.00	184078	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2024	382,506.00	43728	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	31,445.00	2,420	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	666,735.00	56491	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	147,984.00	11462	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	147,889.00	11640	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	132,417.00	10838	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	1,335,326.00	107458	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	633,445.00	49752	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2024	141,715.00	11817	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	5,406.00	470	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	115,936.00	10960	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	25,500.00	2,224	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	25,517.00	2,258	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	22,938.00	2,103	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	230,086.00	20848	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	109,271.00	9,652	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Rio Formoso Transmissão de Energia S.A.	12/31/2024	24,580.00	2,293	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	2,843.00	243	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	60,981.00	5,669	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A.	12/31/2024	13,416.00	1,150	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	13,422.00	1,168	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	12,065.00	1,088	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Date of transaction	Amount involved in Business (Real)	Existing balance	Amount corresponding to the Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	121,019.00	10784	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination or extinction	Removal of both parties from SIN (National Interconnected System)					
Nature and reason for the operation	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	57,475.00	4,993	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	12,929.00	1,186	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Existing Balance Actual Transaction		Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	0.00	0	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	180.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	3,874.00	366	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	851.00	74	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	852.00	75	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	766.00	70	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	7,677.00	696	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,647.00	322	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	821.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	181.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	3,898.00	368	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	856.00	75	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	857.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	771.00	71	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	7,725.00	700	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,669.00	324	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	826.00	77	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	181.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	3,881.00	366	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	853.00	74	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	853.00	75	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	767.00	70	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	7,690.00	697	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,653.00	323	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	823.00	77	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	169.00	14	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	3,625.00	336	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	798.00	68	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	798.00	69	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	717.00	65	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	7,194.00	639	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,417.00	296	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	768.00	70	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	190.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	4,064.00	362	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	898.00	74	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	898.00	75	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	805.00	70	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	8,098.00	690	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,844.00	319	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	863.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	338.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,223.00	654	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,593.00	133	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,593.00	135	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,431.00	125	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,371.00	1,243	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,823.00	576	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,532.00	137	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	190.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	4,062.00	368	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	896.00	75	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	896.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	805.00	71	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	8,082.00	699	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,837.00	324	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	862.00	77	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	350.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,467.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,651.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,650.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,482.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,892.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	7,067.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,582.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	342.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,312.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,613.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Contractual position of the	Debtor issuer					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,613.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,448.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,548.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,907.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,551.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	347.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,400.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,634.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,634.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,467.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,742.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,997.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,569.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	342.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,312.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,613.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,613.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,448.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,548.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,907.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,551.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	342.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,312.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,613.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,613.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,448.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,548.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,907.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,551.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	338.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,223.00	654	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,593.00	133	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,593.00	135	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,431.00	125	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,371.00	1,243	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,823.00	576	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,532.00	137	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	342.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,312.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,613.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,613.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,448.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,548.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,907.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,551.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	348.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,430.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,642.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,641.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,474.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,809.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	7,029.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,575.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	304.00	25	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	6,499.00	588	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,434.00	119	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,434.00	121	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,287.00	113	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	12,932.00	1,119	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,140.00	518	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,379.00	123	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	342.00	28	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	7,312.00	662	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	1,613.00	134	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	1,613.00	136	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	1,448.00	127	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	14,548.00	1,259	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	6,907.00	583	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	1,551.00	138	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	194.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	4,144.00	375	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	914.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	914.00	77	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	821.00	72	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	8,245.00	713	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,915.00	330	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	879.00	78	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	194.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	4,141.00	375	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	913.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	913.00	77	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	820.00	72	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	8,240.00	713	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,912.00	330	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	879.00	78	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	155.00	13	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	3,312.00	300	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	730.00	61	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	731.00	62	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	656.00	57	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	6,590.00	570	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,129.00	264	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	703.00	63	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	190.00	15	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	4,052.00	356	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	895.00	72	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	894.00	73	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	803.00	68	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	8,066.00	677	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,831.00	313	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	860.00	74	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	182.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	3,902.00	368	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	857.00	75	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	858.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	772.00	71	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	7,732.00	700	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,673.00	324	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	827.00	77	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
SS NARANDIBA	12/31/2024	182.00	16	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Dourados Transmissão de Energia S.A.	12/31/2024	3,910.00	369	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Atibaia Transmissão de Energia S.A	12/31/2024	859.00	75	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Biguaçu Transmissão de Energia S.A.	12/31/2024	859.00	76	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Sobral Transmissão de Energia S.A.	12/31/2024	773.00	71	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Jalapão Transmissão de Energia S.A.	12/31/2024	7,748.00	702	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergia Santa Luzia Transmissão de Energia S.A.	12/31/2024	3,680.00	325	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Neoenergía Rio Formoso Transmissão e Energia, S.A.	12/31/2024	829.00	77	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual Purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Debtor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	154,265.00	49925	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	3,297,269.00	1201070	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	727,334.00	239247	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	727,400.00	244036	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	1,268,452.00	699690	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	204,789.00	125740	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	2,099,877.00	1340102	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	4,041,136.00	1427746	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transacti on	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	2,772,188.00	1321447	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transacti on	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	645,340.00	506679	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	50,765.00	48283	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing Balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	661,532.00	448524	N/A	Indeterminate	N/A
Relationship with the issuer	Directly controlled by the controlling shareholder					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	653,124.00	227244	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	6,561,459.00	2207967	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	3,115,150.00	1056400	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Related-party transactions

Related party	Transaction date	Amount involved in Actual Transaction	Existing balance	Amount corresponding to Actual Interest	Duration	Interest rate charged
Norte Energia S.A.	12/31/2024	699,609.00	249727	N/A	Indeterminate	N/A
Relationship with issuer	Joint Venture					
Contractual purpose	Transmission System Usage and Connection Contract (CUST)					
Guarantee and insurance	N/A					
Termination of contract or extinction	Removal of both parties from SIN (National Interconnected System)					
Characteristics and reason for transaction	All generators and electricity distributors that are part of SIN (National Interconnected System) are subject to an obligation to provide payment of amounts referring to the use of the transmission system to transmitters. These amounts are apportioned monthly by the ONS (National System Operator) and disclosed through the AVC file (credit notice). Amounts are owed starting on the date on which the transmitter enters into operation.					
Issuer's contractual position	Creditor					

11.2 Items' n. 'and' o. '

11.2 – Related party transactions

n. measures taken to address conflicts of interest

According to Neoenergia's Bylaws, the Related Parties Committee was created to assist the Board of Directors with regards to matters within its competence. The Neoenergia Related Parties Committee was installed on August 24, 2017.

Under the terms of the Related Parties Policy, the Company understands that, within the scope of transactions with Related Parties, a conflict of interest arises whenever a shareholder, member of the Board of Directors or member of the advisory committee with the Board of Directors is involved in a decision-making or advisory process which may result in personal gain, gain for any family member, or for a third party involved, or that may interfere with its capacity for impartial judgment, in any case, provided that such an act is detrimental to the Company's interests. In the case of the Company, situations involving conflicts of interest may also be considered to be those in which the personal objectives of decision makers, for any reason, are not aligned with the Company's objectives in specific matters.

Given the potential conflict of interest that exists in such situations, the Company seeks to ensure that all decisions or recommendations that may confer a private benefit to any of its shareholders, members of the Board of Directors, members of the Committees, family members, their investees or related persons are made with total transparency.

The Related Parties Policy also provides that, when identifying a matter of this nature, shareholders, members of the Board of Directors or Committees must immediately express their conflict of interest at the Annual General Meeting of Shareholders, a meeting of the Board of Directors or of any Committee, including the respective potential conflict of interest in meeting minutes. Additionally, they must abstain from discussions on the subject and refrain from decision-making or issuing an opinion, depending on the specific case.

The Company's Officers are subject to rules for conflicts of interest and related party transactions provided for in the Procedure for Conflicts of Interest and Related Transactions with Officers and Professionals Directly Dependent on the Board of Directors and in the Brazilian Corporations Act.

Given the above provisions, combined with the fact that the Company is part of a sector of the economy with a strong presence of a regulatory body, the Company and its Subsidiaries act to mitigate possible conflicts of interest.

Un May 2018, the Neoenergia Group's Financial Loan Standard was created as described in item 11.1. Additionally, contracts entered into with Related Parties are regulated by ANEEL, as also mentioned in item 11.2.

Current regulations define the cases in which ANEEL's prior consent is waived, and - in this case - are subject to subsequent controls. Contracts exempt from ANEEL's prior consent are described below, in accordance with module V of Resolution 948/2021:

- (i) contracts with Related Parties that do not involve concessionaires, licensees or authorized generation with regulated tariffs, transmission or distribution;
- (ii) contracts for which the model and price result from a competitive methodology or procedure established by ANEEL or the Government, including Agreements for the Use and Connection of Distribution and Transmission Systems, Reserve Energy Agreements (CER) and Adjustment Auction (CLA) and the Agreements for the Commercialization of Energy on the Regulated Market (CCEAR);
- (iii) contracts for the Commercialization of Energy on the Free Market (CCEAL) entered into by a delegate from the public electricity generation service;
- (iv) contracts related to execution of the Energy Efficiency (EE) and Research and Technological Development (R&D) programs regulated by ANEEL.
- (v) contracts, including works contracts, resulting from bidding for generation projects, the price

11.2 Items' n. 'and' o. '

or tariff of which is part of bidding selection criteria;

- (vi) contracts related to the construction and operation of an auctioned transmission project, including works and operation and maintenance, or reinforcement of facilities authorized by ANEEL, provided that the following documents are sent to ANEEL, within 30 (thirty) days of their being signed:
 - copy of signed contractual instrument(s); and
 - detailed report demonstrating the commutativity of the transaction, including comparing prices agreed upon with the Price Bank maintained and disclosed by ANEEL;
- (vii) contracts for which contractors are exclusively Agents within the Electric Sector and the contractor is a third party outside their economic group, provided that:
 - these contracts contain a clause expressly stating that the contracting parties are not jointly and severally liable for any non-performance; and
 - comply with the criteria defined under art. 12, in cases in which a single resource is to be apportioned by participants.
- (viii) amendments to contracts previously approved by ANEEL or exempt from prior consent under this article, provided that they do not refer to:
 - alteration of the contractual purpose;
 - an increase in the quantity of products or services or inclusion of additional products or services in an amount greater than 25% (twenty-five percent) of the amount initially defined in the contract approved by ANEEL, updated through an index previously defined contractually;
 - reduction in the quantity of works, services or purchases without a corresponding proportional reduction of the total value of the contract;
 - payment terms;
 - extension of the term of the contract for which final term is greater than the limits established under this standard, depending on the specific case;
 - any change that generates additional economic direct or indirect charges applied to the Electric Sector Agent; and
 - purchase and sale of energy, for contracts signed prior to the publication of Federal Law No. 10.848, of March 15, 2004.
- (ix) guarantees constituted by non-delegate public service companies belonging to the same economic group as the recipient, provided that they are not onerous for the recipient;
- (x) loan or financing agreements entered into between Electricity Sector Agents and development financial institutions that constitute controlling companies, affiliates or companies under common control relative to the Agent, provided that they are provided for under conditions equivalent or more favorable to those of the market;
- (xi) adhesion contracts that are generally entered into with contractors outside the Electricity Sector Agent's economic group;
- (xii) contracts for which annual disbursements or amounts received from the participating Electricity Sector Agent individually is less than the limits established in the following table:

11.2 Items' n. 'and' o. '

NOR for the year prior to contracting	Annual disbursement limit (*)
More than R\$4.5 billion	R\$834,708.46
Equal to or less than R\$4.5 billion and greater than or equal to R\$1.3 billion	R\$449,458.40
Less than R\$1.3 billion	R\$192,625.03

(*) Amounts referring to 06/30/2021, and must be adjusted annually based on the IPCA,

provided that:

- contracting do not involve pecuniary loans or the sharing of human resources as a common purpose;
- ANEEL is notified within 30 (thirty) days of the end of each quarter, through means of a summary report on the series of contracts agreed upon for the referred to quarterly period and individual information on the execution of individual legal acts or transactions, via a pipeline, through the form "Notice of contracting with related Parties exempt from prior control";
- the Agent maintains a structured competitive contracting process and has used this process for to enter into agreements for the referred to contract;
- an individualized dossier is maintained at the Agent's headquarters containing supporting documents that offer evidence of compliance with general and specific rules, particularly regarding the commutativity of prices, which may be requested by the supervisory for up to 5 (five) years after the end of the agreement.

Cases involving a need for prior consent from ANEEL, non-compliance with the provisions contained in regulations and/or the formalization of acts without the consent of the Regulator may give rise to the penalties established in Resolution No. 846/19 being applied to the Agent, which

include warnings, work embargoes, prohibition of access to facilities, obligation to do and refrain from acting, temporary suspension of participation in bidding to obtain new concessions, permits or authorizations, revocation of authorizations, intervention to adapt public services, expiration of the concession, in addition to a fine, which may vary between 0.125% to 2% of the Net Operating Revenue - NOR or the estimated value of energy produced by generation agents.

o. Demonstration of the strictly commutative nature of agreed upon conditions or appropriate compensatory payments

Legal acts and transactions carried out between Agents of the Electric Sector and its Related Parties must be established under strictly commutative conditions, including, when applicable, bidding processes, so as not to burden the parties in a disproportionate manner.

The Company is therefore subject to the general rules established in Module V, Chapter III of ANEEL Resolution 948/2021 when conducting business between related parties, which are precisely aimed at ensuring that such operations are carried out without inhibiting competition and under strictly commutative conditions.

Additionally, for contracts between Electricity Sector Agents and Related Parties for the purposes of (i) (i) provision of technology, (ii) provision of services, (iii) pecuniary loans and (v) sharing of infrastructure or human resources, parties must observe, in addition to General Rules, the Specific Rules provided for in Module V, Chapter IV of ANEEL Resolution 948/2021.

In order to demonstrate commutativity, Module V, art. 24 of ANEEL Resolution 948/2021 determines that the commutativity of economic clauses be verified through the practice of prices at the levels of the

11.2 Items' n. 'and' o. '

corresponding market for substitute goods or services, to be proven by the interested party according to at least one of the following criteria:

I. three market quotations provided by other suppliers or service providers;

II. three contracts entered into between the intended contractor and contractors that do not belong to the requesting party's economic group, with an identical or similar purpose, performed upon the initial application being made or that has ended up to 12 (twelve) months prior to that date;

III. three legal transactions with a similar purpose and price within in the same market, approved by ANEEL, mentioning descriptive data on this act; or

IV. details of the methodology used to agree to economic clauses, in the event that unequivocal market restrictions exist or there is proven lack of interest from providers or suppliers that makes it impossible to demonstrate commutativity in the form described in the previous items.

Additionally, as described in item 11.1, the Company has implemented at Related Parties Procedure Standard ("Related Parties Procedure") which aims to regulate and define applicable criteria and rules for the prior approval of contracts and their amendments by related parties at the Neoenergia Group, so that the Company's internal areas interested in entering into a contract between related parties must, prior to any contractual formalization, in summary, *(i)* ensure that the quotation process is carried out under commutative conditions, obeying market conditions and free competition, including simultaneous pricing; *(ii)* ensure that the service or good to be contracted or purchased serves the interests of the contracting party and essential; *(iii)* ensure that listed companies hold extensive experience in providing the services or supplying the good to be contracted and *(iv)* file documentation providing proof of the quotation process.

11.3 Other relevant information

11.3 - Provide other information that the issuer deems relevant

Not applicable. There is no other information for the last 3 fiscal years that the issuer deems relevant.

12.1 Information on share capital

Capital Type	Issued Capital	
Authorization or approval date	Payment deadline	Capital amount
04/17/2025		20,919,982,151.71
Number of shares of common stock	Number of shares of preferred stock	Total number of shares
1,213,797,248	0	1,213,797,248

Capital Type	Subscribed Capital	
Authorization or approval date	Payment deadline	Capital amount
04/17/2025		20,919,982,151.71
Number of shares of common stock	Number of shares of preferred stock	Total number of shares
1,213,797,248	0	1,213,797,248

Capital Type	Paid-in Capital	
Authorization or approval date	Payment deadline	Capital amount
04/17/2025		20,919,982,151.71
Number of shares of common stock	Number of shares of preferred stock	Total number of shares
1,213,797,248	0	1,213,797,248

12.2 Foreign Issuers - Rights and rules

12.2 - Foreign issuers must describe the rights associated with each class and type of share issued and the rules in place in the country of origin and the country in which the shares are held in custody with respect to:

Not applicable, since the Company is not a foreign issuer.

12.3 Other securities issued in Brazil

Securities	Debentures
Information on security	6th Issue of Debentures - 1st Series (NEOE16)
Date of issue	06/15/2019
Payment due date	06/15/2029
Quantity	802,746
Global nominal value R\$	802,746,000.00
Outstanding Debt Balance	1,099,975,086.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes
Circumstances and calculation of redemption amount	Debentures will not be subject to optional advance redemption, whether in whole or in part, by the Issuer. 6.4 Mandatory Redemption. Provided that the advance redemption of Debentures is permitted under the terms of the applicable legislation or regulations, in the event that the IPCA Unavailability Event provided for in Clause 5.6.1.3 above occurs, the Issuer must, subject to the provisions of item II of article 1, paragraph 1, of Federal Law No. 12.431 and other applicable legislation or regulations, after the period that may be required under applicable legislation or regulations, carry out the advance redemption of all Debentures, at their Restated Par Value, more the respective Remuneration Interest, calculated on a prorated basis starting on the Initial Payment Date, or the date immediately preceding the Remuneration Interest Payment Date, depending on the specific case, up until the redemption date, as well as Late Payment Fees, if applicable, and any other amounts owed by the Issuer, without payment of any premium ("Mandatory Redemption Amount" and "Mandatory Redemption", respectively). 6.4.1. The Mandatory Redemption will be carried out through: (i) disclosure of announcement, pursuant to Clause 5.16 above, and (ii) sending of notice to the Trustee and B3 – CETIP UTM Segment ("Mandatory Redemption Notice"), five (5) Business Days in advance of the date of the effective Mandatory Redemption ("Mandatory Redemption Date"). This Mandatory Redemption Notice must include: (a) the Mandatory Redemption Date; (b) the Mandatory Redemption Amount, provided that it is already known; and (c) other information necessary for operation of the Mandatory Redemption and considered relevant by the Issuer in order to inform Debenture Holders. 6.5 Advance Redemption Offer. As of the date on which this Indenture was published, advance redemption offers are prohibited. However, provided that it is permitted and duly regulated by the CMN, pursuant to Federal Law No. 12.431, the Issuer may make, at its sole discretion, an offer of advance redemption of all Debentures, with the consequent cancellation of redeemed Debentures ("Advance Redemption Offer") without any General Meeting of Debenture Holders being necessary to include such a prerogative. 6.5.6. The amount to be paid in relation to each of the Debentures shall be equivalent to the Restated Par Value more (i) Remuneration Interest owed up to the effective redemption date, calculated on a prorated basis, as of the Initial Payment Date or the respective Remuneration Interest Payment Date immediately preceding; and (ii) if applicable, the redemption premium indicated in the Advance Redemption Offer Notice. 6.5.7. Debentures redeemed under the Advance Redemption Offer will be canceled on a mandatory basis. Advance redemption will occur, depending on the specific case, in accordance with: (i) procedures established by B3 -, for Debentures that are electronically held in custody at B3; or (iii) the procedures adopted by the Liquidating Bank, for Debentures that are not electronically held in custody at B3.

12.3 Other securities issued in Brazil

Characteristics of debt securities

Several factors result in advance maturity, as shown in the following examples: (I) The Trustee shall consider all obligations related to the Debentures automatically owed in advance, regardless of the sending of notice or judicial or out of court summons, and shall require that the Issuer immediately pay the Restated Par Value, more the respective Remuneration Interest owed until the effective payment date, calculated on a prorated basis, as well as Late Payment Charges, if applicable, and any other amounts that are owed by the Issuer under this Deed, on the date it becomes aware of the occurrence of any of the following events (each of which is referred to as an "Automatic Default Event"): (i) non-compliance by the Issuer with any pecuniary obligation in relation to the Debenture Holders, provided for in this Deed, not remedied within two (2) Business Days counted from the date of the respective default; (II) Remuneration Interest on First Series Debentures. The Restated Par Value for First Series Debentures will be subject to remuneration interest corresponding to 4.07% (four and seven hundredths of a percent) per year, considering 252 Business Days, defined in accordance with the Bookbuilding Procedure ("Remuneration Interest on First Series Debentures"). First Series Remuneration Interest was limited to the highest rate between (i) the internal rate of return for the IPCA+ Treasury with Semiannual Interest, maturing in 2028, verified on the Business Day immediately prior to the Bookbuilding Procedure date, according to the indicative rates disclosed by ANBIMA on its website (<http://www.anbima.com.br>), exponentially increased by a spread of at most 0.20% per year; or (ii) 4.37% per year. The spread ceiling was established at 4.37% (four and thirty-seven one hundredths of a percent) per year on the Bookbuilding Procedure date; (III) Debentures initially offered will be subject to public distribution under the terms of CVM Guidance 400, under a firm placement guarantee regime (except for Additional Debentures, which, if issued, will be placed under the best placement efforts regime), with the intermediation of a leading financial institution ("Lead Coordinator") and other financial institutions that are part of the securities distribution system contracted to act in the placement of the Debentures (together with the Lead Coordinator, "the Coordinators"), under the terms of the "Agreement for the Structuring, Coordination and Public Distribution of Unsecured Simple Debentures, Not Convertible into Shares, in up to Two Series, under a Firm Placement Guarantee Scheme, as part of the Sixth Issue at Neoenergia S.A." to be entered into between the Issuer and the Coordinators ("Distribution Agreement"), with the participation of other financial institutions that do not qualify as coordinators under the Offer, authorized to operate in capital markets to participate in the placement of the Debentures with potential investors and customers ("Special Participants" and, together with the Coordinators, "Institutions Participating in Offer"), subject to the procedure provided for in paragraph 3 of article 33 of CVM Instruction 400 ("Distribution Plan"). The terms and conditions of the Distribution Plan are described in the Distribution Agreement and in the remaining documents comprising the Offer. The Offer will not rely on overseas placement efforts and will provide for advance maturity whenever payment of dividends to the Issuer's shareholders is approved, including dividends paid through an advance and/or income in the form of interest on shareholders' equity, whenever the Issuer is in arrears in relation to any of its pecuniary obligations arising from the Debentures, except, however, payment of the minimum mandatory legal dividend provided for in the Issuer's bylaws;

Conditions for alteration of rights secured under such securities

N/A

12.3 Other securities issued in Brazil

Other relevant characteristics

Remuneration Interest shall be calculated on a capitalization basis and composed on a prorated basis basis for Business Days elapsed from the Initial Payment Date or the respective Remuneration Interest Payment Date (as defined below) immediately preceding, depending on the specific case, up until the date of its effective payment, and shall be paid at the frequency provided for in Clause 5.7 below, at the end of each Capitalization Period, as defined below (or on the date of advance settlement resulting from (i) advance maturity of Debentures due to the occurrence of a Default Event (as defined below), pursuant to Clause 7 below; or (ii) Mandatory Redemption, pursuant to this Deed). Remuneration Interest shall be calculated according to the following formula: $J = \{VNa \times [InterestFactor-1]\}$

Securities

Information on security

Debentures

6th Issue of Debentures - 2nd Series (NEOE26)

Date of issue

06/15/2019

Payment due date

06/15/2033

Quantity

491,703

Global nominal value R\$

491,703,000.00

Outstanding Debt Balance

549,481,704.00

Circulation restrictions

No

Convertibility

No

Possibility of redemption

Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount

Debentures will not be subject to optional advance redemption, whether in whole or in part, by the Issuer.

6.4 Mandatory Redemption. Provided that the advance redemption of Debentures is permitted under the terms of the applicable legislation or regulations, in the event that the IPCA Unavailability Event provided for in Clause 5.6.1.3 above occurs, the Issuer must, subject to the provisions of item II of article 1, paragraph 1, of Federal Law No. 12.431 and other applicable legislation or regulations, after the period that may be required under applicable legislation or regulations, carry out the advance redemption of all Debentures, at their Restated Par Value, more the respective Remuneration Interest, calculated on a prorated basis starting on the Initial Payment Date, or the date immediately preceding the Remuneration Interest Payment Date, depending on the specific case, up until the redemption date, as well as Late Payment Fees, if applicable, and any other amounts owed by the Issuer, without payment of any premium ("Mandatory Redemption Amount" and "Mandatory Redemption", respectively).

6.4.1. The Mandatory Redemption will be carried out through: (i) disclosure of announcement, pursuant to Clause 5.16 above, and (ii) sending of notice to the Trustee and B3 CETIP UTM Segment ("Mandatory Redemption Notice"), five (5) Business Days in advance of the date of the effective Mandatory Redemption ("Mandatory Redemption Date"). This Mandatory Redemption Notice must include: (a) the Mandatory Redemption Date; (b) the Mandatory Redemption Amount, provided that it is already known; and (c) other information necessary for operation of the Mandatory Redemption and considered relevant by the Issuer in order to inform Debenture Holders.

6.5 Advance Redemption Offer. As of the date on which this Indenture was published, advance redemption offers are prohibited. However, provided that it is permitted and duly regulated by the CMN, pursuant to Federal Law No. 12.431, the Issuer may make, at its sole discretion, an offer of advance redemption of all Debentures, with the consequent cancellation of redeemed Debentures ("Advance Redemption Offer") without any General Meeting of Debenture Holders being necessary to include such a prerogative.

6.5.6. The amount to be paid in relation to each of the Debentures shall be equivalent to the Restated Par Value more (i) Remuneration Interest owed up to the effective redemption date, calculated on a prorated basis, as of the Initial Payment Date or the respective Remuneration Interest Payment Date immediately preceding; and (ii) if applicable, the redemption premium indicated in the Advance Redemption Offer Notice.

6.5.7. Debentures redeemed under the Advance Redemption Offer will be canceled on a mandatory basis. Advance redemption will occur, depending on the specific case, in accordance with: (i) procedures established by B3 -, for Debentures that are electronically held in custody at B3; or (iii) the procedures adopted by the Liquidating Bank, for Debentures that are not electronically held in custody at B3.

12.3 Other securities issued in Brazil

Characteristics of debt securities

Several factors result in advance maturity, as shown in the following examples: (I) The Trustee shall consider all obligations related to the Debentures automatically owed in advance, regardless of the sending of notice or judicial or out of court summons, and shall require that the Issuer immediately pay the Restated Par Value, more the respective Remuneration Interest owed until the effective payment date, calculated on a prorated basis, as well as Late Payment Charges, if applicable, and any other amounts that are owed by the Issuer under this Deed, on the date it becomes aware of the occurrence of any of the following events (each of which is referred to as an "Automatic Default Event"): (i) non-compliance by the Issuer with any pecuniary obligation in relation to the Debenture Holders, provided for in this Deed, not remedied within two (2) Business Days counted from the date of the respective default; (II) Remuneration Interest on First Series Debentures. The Restated Par Value for First Series Debentures will be subject to remuneration interest corresponding to 4.07% (four and seven hundredths of a percent) per year, considering 252 Business Days, defined in accordance with the Bookbuilding Procedure ("Remuneration Interest on First Series Debentures"). First Series Remuneration Interest was limited to the highest rate between (i) the internal rate of return for the IPCA+ Treasury with Semiannual Interest, maturing in 2028, verified on the Business Day immediately prior to the Bookbuilding Procedure date, according to the indicative rates disclosed by ANBIMA on its website (<http://www.anbima.com.br>), exponentially increased by a spread of at most 0.20% per year; or (ii) 4.37% per year. The spread ceiling was established at 4.37% (four and thirty-seven one hundredths of a percent) per year on the Bookbuilding Procedure date; (III) Debentures initially offered will be subject to public distribution under the terms of CVM Guidance 400, under a firm placement guarantee regime (except for Additional Debentures, which, if issued, will be placed under the best placement efforts regime), with the intermediation of a leading financial institution ("Lead Coordinator") and other financial institutions that are part of the securities distribution system contracted to act in the placement of the Debentures (together with the Lead Coordinator, "the Coordinators"), under the terms of the "Agreement for the Structuring, Coordination and Public Distribution of Unsecured Simple Debentures, Not Convertible into Shares, in up to Two Series, under a Firm Placement Guarantee Scheme, as part of the Sixth Issue at Neoenergia S.A." to be entered into between the Issuer and the Coordinators ("Distribution Agreement"), with the participation of other financial institutions that do not qualify as coordinators under the Offer, authorized to operate in capital markets to participate in the placement of the Debentures with potential investors and customers ("Special Participants" and, together with the Coordinators, "Institutions Participating in Offer"), subject to the procedure provided for in paragraph 3 of article 33 of CVM Instruction 400 ("Distribution Plan"). The terms and conditions of the Distribution Plan are described in the Distribution Agreement and in the remaining documents comprising the Offer. The Offer will not rely on overseas placement efforts and will provide for advance maturity whenever payment of dividends to the Issuer's shareholders is approved, including dividends paid through an advance and/or income in the form of interest on shareholders' equity, whenever the Issuer is in arrears in relation to any of its pecuniary obligations arising from the Debentures, except, however, payment of the minimum mandatory legal dividend provided for in the Issuer's bylaws;

N/A

Conditions for alteration of rights secured under such securities

12.3 Other securities issued in Brazil

Other relevant characteristics

Remuneration Interest shall be calculated on a capitalization basis and composed on a prorated basis basis for Business Days elapsed from the Initial Payment Date or the respective Remuneration Interest Payment Date (as defined below) immediately preceding, depending on the specific case, up until the date of its effective payment, and shall be paid at the frequency provided for in Clause 5.7 below, at the end of each Capitalization Period, as defined below (or on the date of advance settlement resulting from (i) advance maturity of Debentures due to the occurrence of a Default Event (as defined below), pursuant to Clause 7 below; or (ii) Mandatory Redemption, pursuant to this Deed). Remuneration Interest shall be calculated according to the following formula: $J = \{VNa \times [InterestFactor-1]\}$

Securities

Information on security

Debentures

1st Issuance of Debentures at Neoenergia Itabapoana Transmissão de Energia (NITA11)

Date of issue

02/15/2020

Payment due date

02/15/2045

Quantity

300,000

Global nominal value R\$

300,000,000.00

Outstanding Debt Balance

378,768,692.00

Circulation restrictions

No

Convertibility

No

Possibility of redemption

Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount

Optional Advance Redemption: Pursuant to CMN Resolution No. 4,751, of September 26, 2019, as amended ("CMN Resolution 4,751") or in another manner, provided that such an act is authorized under the rules issued by CMN and applicable legislation and regulations, as of the 20th (twentieth) year counted from the Issue Date (exclusive), pursuant to item I, article 1, of CMN Resolution 4.751, the Issuer will be authorized, but not obligated, regardless of any prior approval, to carry out the advance redemption of all Debentures, with the consequent cancellation of such Debentures.

Total Advance Redemption Offer: The Issuer may make, at its sole discretion, an offer of advance redemption of all Debentures, with the consequent cancellation of redeemed Debentures ("Complete Advance Redemption Offer"), provided that such an act is legally permitted and that rules are issued by CMN in this regard, observing, when applicable, the provisions of CMN Resolution No. 4.751 and Federal Law 12.431. The Total Advance Redemption Offer will be addressed to all Debenture Holders, without distinction, ensuring equal conditions for all Debenture Holders to express their agreement or lack thereof with the advance redemption of the Debentures they hold. The Issuer will carry out the Total Advance Redemption Offer through means of a publication addressed to the Debenture Holders, to be widely disclosed pursuant to Clause 4.10, or an individual notice to be sent by the Issuer to each of the Debenture Holders, with a copy delivered to the Trustee ("Total Advance Redemption Offer Notice"), in which the terms and conditions of the Total Advance Redemption Offer must be described, including: (i) the Advance Redemption Amount, including details of the redemption premium and calculation method, if applicable; (ii) the term and form of manifestation of the Debenture Holders in relation to whether the terms of the Total Advance Redemption Offer are accepted or not; (iii) the effective date for advance redemption of Debentures, which must be a Business Day; and (iv) remaining information necessary for the decision making on the part of the Debenture Holders and for operationalization of the Total Advance Redemption Offer. The Issuer must notify the Debenture Holders and the Optional Advance Redemption Trustee through means of individual notice provided to the Debenture Holders, with a copy delivered to the Trustee, and/or by publishing a Notice to the Debenture Holders pursuant to Clause 4.10 above, a minimum of three (3) Business Days in advance. Such notice shall describe the terms and conditions of the Optional Advance Redemption, including, but not limited to, (i) mention of the value of the Optional Advance Redemption, subject to the provisions of Clause 5.1.2 below; (ii) the effective date for the Optional Advance Redemption and payment of the Debentures to be redeemed, which shall always occur on a Business Day, subject to the provisions of Clause 5.1.3 below; and (iii) other information necessary for operationalization of the redemption of Debentures. The amount to be paid by the Issuer in relation to each of the Debentures, within the scope of the Optional Advance Redemption, will be equivalent to the largest of the amount indicated in item (i) or in item (ii) below: the Updated Par Value of Debentures more: (a) Remuneration, calculated, on a prorated basis, counted from the Initial Payment Date or the Remuneration Payment Date immediately preceding, depending on the specific case, up until the date of the effective redemption (excluding this date); (b) Late Payment Charges, if applicable; and (c) any pecuniary obligations and other additions related to Debentures; the present value of remaining installments of amortization payments for the Updated Par Value and Remuneration, using the IPCA + Treasury bond coupon with semi-annual interest (NTN-B) and duration nearest the remaining duration of the Debentures as a discount rate, calculated according to the formula below,

12.3 Other securities issued in Brazil

Characteristics of debt securities

(I) The Trustee shall declare in advance all obligations related to the Debentures and demand the immediate payment of the Nominal Unit Value of Debentures from the Issuer and the Guarantor, updated for Inflation, more Remuneration Interest, calculated on a prorated basis starting on the Initial Payment Date or the payment date for Remuneration Interest immediately preceding that date, depending on the specific case, up until the date of effective payment, without prejudice, when applicable, to Late Payment Fees, in the event of any of the events provided for in the Clauses (each case, referred to as a "Default Event"): 6.1.1. Default Events resulting in automatic maturity of obligations arising from the Debentures, regardless of the provision of any judicial or out of court notice, observing that events related to the Guarantor will no longer be applicable if the Guarantee ceases to be in force under the terms of Clause 3.9.8 above: (i) non-compliance on the part of the Issuer and/or the Guarantor with any pecuniary obligation in relation to the Debenture Holders, provided for in this Deed and/or Guarantee Agreements, not remedied within two (2) Business Days counted from the date on which the respective non-compliance occurred; (ii) (a) request for self-declared bankruptcy from the Issuer and/or the Guarantor; (b) declaration of bankruptcy on the part of the Issuer and/or the Guarantor; (II) 4.2.2. Remuneration Interest: Fixed remuneration interest corresponding to 4.50% (four and five tenths of a percent) will be levied on the Adjusted Par Value, ("Remuneration Interest", and, together with Adjustments for Inflation, "Remuneration"). Remuneration Interest will be based on 252 (two hundred and fifty-two) Business Days and will be calculated exponentially and cumulatively on a prorated basis per Business Day elapsed, from the initial Payment Date or the date immediately preceding the Remuneration Interest Payment Date, depending on the specific case, up until the date of effective payment. (III) In order to guarantee the faithful, timely and full payment of any and all amounts, principal or accessories, including Late Payment Fees (as defined below), owed by the Issuer under the terms of the Debentures and this Indenture, as well as any indemnities, costs or expenses demonstrably incurred by the Trustee and/or Debenture Holders as a result of processes, procedures and/or other judicial or out of court measures necessary to safeguard the rights and prerogatives arising from the Debentures and this Indenture, pursuant to article 822 of Federal Law No. 10.406, of January 10, 2002, as amended ("Civil Code" and "Guaranteed Amount", respectively), the Guarantor will hereby seek to guarantee payment, together with the Issuer, irrevocably and irreversibly, before the Debenture Holders, represented by the Trustee, as guarantor and principal payor responsible for the Guaranteed Amount, subject to the provisions of Clause 3.9.11 below, under the terms described below, regardless of other contractual guarantees that may be constituted by the Issuer under the Restricted Offer ("Surety"). (IV) N/A (V) Restrictions are in place with regards to the approval of dividend payments made to the Issuer's shareholders, including dividends provided through means of an advance and/or income in the form of interest on equity, whenever the Issuer is in arrears in relation to any of its pecuniary obligations arising from the Debentures, except, however, cases involving payment of the minimum mandatory legal dividends provided for in the Issuer's bylaws. (VI) SIMPLIFIC PAVARINI DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS LTDA.

12.3 Other securities issued in Brazil

Conditions for alteration of rights secured under such securities	Resolutions regarding the modification of (i) the Debenture Maturity Date; (ii) conditions for amortization of the Restated Par Value; (iii) conditions related to Remuneration Interest; (iv) cases of advance maturity provided for in Clause 6.1 of this Indenture; or (v) any of the quora needed for resolutions made at the General Meeting of Debenture Holders provided for in the Indenture, shall be resolved by Debenture Holders representing at least 75% (seventy-five percent) of Outstanding Debentures pursuant to the provisions of article 71, paragraph 5, of the Brazilian Corporations Act. The quorum provided for to alter circumstances required for advance maturity of the Debentures does not share any relationship with the quorum for a lack of declared advance maturity established in Clause 6.1.3.1 of the deed.
Other relevant characteristics	N/A

Securities	Debentures
Information on security	4 th Issuance of Debentures of Neoenergia Brasília (CEBD14)
Date of issue	08/25/2021
Payment due date	08/25/2028
Quantity	300,000
Global nominal value R\$	300,000,000.00
Outstanding Debt Balance	312,686,546.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount

The Issuer may carry out the complete optional advance redemption of the Debentures as of the Issue Date ("Complete Optional Advance Redemption"), regardless of the will of the Debenture Holders, provided that the Issuer declares themselves to be in compliance with its obligations under this Indenture before the Trustee through means of notice to be sent under this Indenture's Communications Clause.5.1.2. The Total Optional Advance Redemption may only occur: (a) by sending notice to each of the Debenture Holders, with a copy delivered to the Trustee, B3, Bookkeeper and Liquidating Bank; (b) by publishing notice addressed to the Debenture Holders, observing, in this case, the terms of Clause 4.10 of this Indenture, in addition to sending, on the same date, written notice to the Trustee, B3, Bookkeeper and Liquidating Bank, containing the information provided for in Clause 5.1.2.3 below (referred to in any case as "Notice of Total Optional Advance Redemption"), in both cases, at least five (5) Business Days before the date scheduled for the effective Total Optional Advance Redemption ("Total Optional Advance Redemption Date"). The Total Optional Advance Redemption Date must necessarily correspond to a single Business Day. 5.1.2.2. Upon the Total Optional Advance Redemption being executed, Debenture Holders will be entitled to receive: (i) Nominal Unit Value or balance of the Nominal Unit Value, depending on the specific case, more Remuneration, calculated on a prorated basis starting on the initial Payment Date or the date immediately preceding Remuneration Payment Date, depending on the specific case, and other applicable charges due and not paid as of the Total Optional Advance Redemption Date ("Total Optional Advance Redemption Amount"), (ii) more a premium equivalent to 0.30% (thirty hundredths of a percent) per year, multiplied by the remaining term of the Debentures, levied on the Total Optional Advance Redemption Amount, ("Redemption Premium"), calculated according to the formula below:
$$\text{Pupremium} = \text{Premium} * \frac{\text{Remaining Term}}{252} * \text{PUdebenture}$$
 In which: Premium = 0.30% per year Remaining Term = number of Business Days, counted, depending on the specific case, from the Total Optional Advance Redemption date (including this date) up until the Debenture Maturity Date; and PUdebenture = Unit Par Value or balance of the Debenture Unit Par Value more Remuneration, calculated on a prorated basis starting on the initial Payment Date or Remuneration payment date immediately prior to the date effective payment of the Total Optional Advance Redemption is made, depending on the specific case, (provided that, if the Total Optional Advance Redemption occurs on any ordinary amortization date for the balance of the Unit Par Value or payment of Remuneration, the ordinary amortization or Remuneration owed on such date is disregarded).

12.3 Other securities issued in Brazil

Characteristics of debt securities

(I)6.1. Subject to the provisions set forth in Clause 6.1.1 and Clause 6.1.2 below, the Trustee shall consider the advance maturity of all obligations contained in this Indenture and require the immediate payment, by the Issuer, of the Nominal Debenture Unit Value (or Nominal Unit Value Balance, depending on the specific case) more Remuneration, calculated on a prorated basis starting on the later of the initial Payment Date, or the final Remuneration payment date up until the effective payment date, without prejudice to payment of the 19 Late Payment Fees, when applicable, and any other amounts owed by the Issuer under the terms of this Indenture, in the event that the following circumstances emerge (each of which is referred to as an "Advance Maturity Event").

6.1.1 The following Advance Maturity Events will result in the automatic maturity of the obligations arising from this Indenture ("Automatic Advance Maturity Events"): (i) non-compliance, on the part of the Issuer or Guarantor, with any pecuniary, principal or accessory obligation due to the Debenture Holders provided for in this Indenture, not remedied by the Issuer and/or the Guarantor, within two (2) Business Days from the respective occurrence of non-compliance

(II)

The Nominal Debenture Unit Value or Nominal Unit Value balance, depending on the specific case, will incur interest corresponding to the accumulated variation of 100% (one hundred percent) of the average daily rates of the DI - Interbank Deposit for a single day, "over extragroup", expressed as a percentage per year, based on 252 (two hundred and fifty-two) Business Days, calculated and disclosed daily by B3 S.A. - Brasil, Bolsa, Balcão, in the daily newsletter made available on its webpage (<http://www.b3.com.br>) ("DI Rate"), more a spread (surcharge) of 1.60% (one hundred and sixty hundredths of a percent) per year, based on 252 (two hundred and fifty-two) Business Days ("Remuneration").

(III)

In order to guarantee the faithful, timely and full payment of any and all amounts, principal or accessories, including Late Payment Fees (as defined below), owed by the Issuer under the terms of the Debentures and this Indenture, as well as any indemnities, costs or expenses demonstrably incurred by the Trustee and/or Debenture Holders as a result of processes, procedures and/or other judicial or out of court measures necessary to safeguard the rights and prerogatives arising from the Debentures and this Indenture, pursuant to article 818 and 822 of Federal Law No. 10.406, of January 10, 2002, as amended ("Civil Code" and "Guaranteed Amount", respectively), the Guarantor in this act will hereby seek to guarantee payment, before the Debenture Holders, represented by the Trustee, as guarantor and principal payor responsible for the Guaranteed Amount, up until payment of the full amount whether by the Issuer or the Guarantor, regardless of any other contractual guarantees that may be constituted by the Issuer under the Restricted Offer ("Surety").

(IV)N/A

Providing payment of dividends or interest on shareholders' equity on the part the Issuer, except as provided in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer is delayed in providing payment of any pecuniary obligation related to the Issue;(VI)PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS

N/A

Conditions for alteration of rights secured under such securities

N/A

Other relevant characteristics

Securities

Information on security

Date of issue

Payment due date

Debentures

1st Public Issuance of Debentures - 1st Series (LGEN11)

09/15/2017

03/15/2029

12.3 Other securities issued in Brazil

Quantity	46,210
Global nominal value R\$	46,210,000.00
Outstanding Debt Balance	50,958,249.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes
Circumstances and calculation of redemption amount	Pursuant to CMN Resolution 4.476 the Issuer may, at its sole discretion and at any time after a four-year (4-year) period (or a shorter period as may be authorized by applicable law or regulation) counted from the Issue Date, make an offer of advance redemption of the Debentures, addressed to all Debenture Holders, without distinction, and all Debenture Holders are guaranteed equal conditions to accept the offer of advance redemption of Debentures they hold.
Characteristics of debt securities	The amount to be paid to Debenture Holders as a result of the advance redemption will be equivalent to the Updated Nominal Unit Value, more Remuneration owed up until the Advance Redemption date, and any Redemption Premiums. Default Events resulting in automatic maturity of obligations arising from the Debentures, regardless of the provision of any judicial or out of court notice, in which case the provisions of Clause 7.2 below shall apply: (a) non-compliance, by the Issuer and/or the Guarantors, with any pecuniary obligation to the Debenture Holders, provided for in this Indenture, on the respective payment date not remedied within two (2) Business Days from the date of non-compliance; (II) The Restated Nominal Unit Value will be subject to remuneration interest corresponding to 7.3287% (seven and three thousand, two hundred and eighty-seven tenths of a thousandths percent) per year, based on 252 (two hundred and fifty-two) Business Days ("Remuneration"), calculated on a prorated capitalization basis per Business Days elapsed, counted from the first Payment Date or the payment date of the immediately preceding Remuneration, depending on the specific case, up until the respective payment date of the Debentures, calculated on a prorated capitalization basis per Business Days elapsed according to the following formula: $J = VNa \times (\text{Interest Factor} - 1)$ (III) Additional Personal Guarantee (V) Restrictions are in place for redemption or amortization of shares issued by the Issuer, provision of any payment of dividend or interest on shareholders' equity on the part of the Issuer, except as provided for in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer and/or the Guarantors are delayed in the payment of any pecuniary obligation as provided for in this Indenture;
Conditions for alteration of rights secured under such securities	N/A
Other relevant characteristics	N/A

Securities	Debentures
Information on security	5th Issuance of Debentures - NEO_Brasília - 1st Series: CEBD15
Date of issue	06/20/2022
Payment due date	06/20/2027
Quantity	100,000

12.3 Other securities issued in Brazil

Global nominal value R\$	100,000,000.00
Outstanding Debt Balance	99,801,419.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes
Circumstances and calculation of redemption amount	The Company may redeem all (but not part) of the First Series Debentures and/or the Second Series Debentures, as of June 20, 2024, including the period start date, and First Series Debentures, as of June 20, 2025, including the period start date, for the Second Series Debentures ("Optional Advance Redemption of First Series Debentures and "Optional Advance Redemption of Second Series Debentures" and, together "Optional Advance Redemption"), provided that the Company declares to have fulfilled their obligations under the Indenture before the Trustee at its sole discretion and regardless of the will of the Debenture Holders through (i) payment of the advance redemption amount for "First Series Debentures ("Advance Redemption Amount for First Series Debentures") and/or the Second Series Debentures ("Advance Redemption Amount for Second Series Debentures")", and, together with the Advance Redemption Amount for First Series Debentures, "Advance Redemption Amount") and, together with the Advance Redemption Amount for First Series Debentures, the "Advanced Redemption Amount", and (ii) more a premium equivalent to 0.30% (three tenths of a percent) per year, multiplied by the remaining term of First Series and/or Second Series Debentures, levied on the Advance Redemption Amount for First Series Debentures and/or Second Series Debentures, depending on the specific case, to be determined in accordance with the formula to be described in the Indenture, without prejudice to Late Payment Fees, if applicable. The Company may, as of June 20, 2024, subject to the terms and conditions to be established in the Indenture, at its sole discretion and regardless of the will of First Series Debenture Holders, provided that the Company declares that they have fulfilled their obligations under the Indenture before the Trustee through means of notice to be sent under the terms of the Indenture, carry out the special amortization of First Series Debentures, limited to 98% (ninety-eight percent) of the Nominal Unit Value or Nominal Unit Value balance for First Series Debentures ("Optional Special Amortization of First Series Debentures"). Optional Special Amortization of First Series Debentures will be operationalized in accordance with the terms and conditions to be provided for in the Indenture. The Company may, at its sole discretion and at any time, subject to approval of the respective selling Debenture Holder and subject to the provisions of article 55, paragraph 3, of the Brazilian Corporations Act, CVM Resolution No. 77, of March 29, 2022 ("CVM Resolution 77") and applicable CVM regulations, acquire Debentures on the secondary market: (i) at an amount equal to or less than the balance of the Nominal Unit Value of the respective series, more Remuneration of the Debentures of the respective series. Such a fact must be included in the Company's management report and financial statements, or (ii) at an amount greater than the balance of the Nominal Unit Value for the respective series, more Remuneration of the Debentures ("Optional Acquisition"). (H.II) As provided for in the Indenture.

12.3 Other securities issued in Brazil

Characteristics of debt securities

Subject to the provisions of the Indenture, (i) the final maturity of the First Series Debentures will occur at the end of the period of five (5) years counted from the Issue Date and will therefore mature on June 20, 2027 ("First Series Maturity Date"); (ii) the final maturity of the Second Series Debentures will occur at the end of the period of seven (7) years counted from the Issue Date and will therefore mature on June 20, 2029 ("Second Series Maturity Date and, together with the First Series Maturity Date, "Maturity Dates"), except in cases involving advance maturity of the obligations arising from the Debentures, total advance redemption arising from an Advance Redemption Offer (as defined below) for all Debentures or Optional Advance Redemption (as defined below), under the terms of the Indenture.

The Nominal Debenture Unit Value or Nominal Unit Value balance for First Series Debentures, depending on the specific case, will incur interest corresponding to the accumulated variation of 100% (one hundred percent) of the average daily rates of the DI - Interbank Deposits for a single day, "over extragroup", expressed as a percentage per year, based on 252 (two hundred and fifty-two) Business Days, calculated and disclosed daily by B3 S.A. - Brasil, Bolsa, Balcão, in the daily newsletter made available on its webpage (<http://www.b3.com.br>) ("DI Rate"), more a spread (surcharge) of 1.59% (one and fifty-nine hundredths of a percent) per year, based on 252 (two hundred and fifty-two) Business Days ("First Series Surcharge" and, together with the DI Rate, "First Series Debentures Remuneration"), calculated exponentially and cumulatively on a prorated basis per Business Days elapsed, levied on the Nominal Unit Value of the Debentures (or on the balance of the Nominal Unit Value of the Debentures), starting on the Profitability Start Date, or immediately preceding Remuneration Payment Date for First Series Debentures (as defined below and including this date) up to the Remuneration payment date for the First Series Debentures in question, which is considered advance maturity date resulting from the earliest of an Advance Maturity Event (as defined below) or on the date of any Optional Advance Redemption of the First Series Debentures (as defined below). Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Applicable restrictions are described in the advance maturity clause.

N/A

Conditions for alteration of rights secured under such securities

N/A

Other relevant characteristics

Securities	Debentures
Information on security	5th Issue of Debentures - NEO_Brasília - 2nd Series: CEBD25
Date of issue	06/20/2022
Payment due date	06/20/2029
Quantity	200,000
Global nominal value R\$	200,000,000.00
Outstanding Debt Balance	199,606,734.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount

The Company may redeem all (but not part) of the First Series Debentures and/or the Second Series Debentures, as of June 20, 2024, including the period start date, and First Series Debentures, as of June 20, 2025, including the period start date, for the Second Series Debentures ("Optional Advance Redemption of First Series Debentures and "Optional Advance Redemption of Second Series Debentures" and, together "Optional Advance Redemption"), provided that the Company declares to have fulfilled their obligations under the Indenture before the Trustee at its sole discretion and regardless of the will of the Debenture Holders through (i) payment of the advance redemption amount for "First Series Debentures ("Advance Redemption Amount for First Series Debentures") and/or the Second Series Debentures ("Advance Redemption Amount for Second Series Debentures")", and, together with the Advance Redemption Amount for First Series Debentures, "Advance Redemption Amount") and, together with the Advance Redemption Amount for First Series Debentures, the "Advanced Redemption Amount"), and (ii) more a premium equivalent to 0.30% (three tenths of a percent) per year, multiplied by the remaining term of First Series and/or Second Series Debentures, levied on the Advance Redemption Amount for First Series Debentures and/or Second Series Debentures, depending on the specific case, to be determined in accordance with the formula to be described in the Indenture, without prejudice to Late Payment Fees, if applicable.

The Company may, as of June 20, 2025, subject to the terms and conditions to be established in the Indenture, at its sole discretion and regardless of the will of Second Series Debenture Holders, provided that the Company declares that they have fulfilled their obligations under the Indenture before the Trustee through means of notice to be sent under the terms of the Indenture, carry out the special amortization of Second Series Debentures, limited to 98% (ninety-eight percent) of the Nominal Unit Value or Nominal Unit Value balance

for Second Series Debentures ("Optional Special Amortization of Second Series Debentures") as of the Issue Date ("Optional Special Amortization of Second Series Debentures"). Optional Special Amortization of Second Series Debentures will be operationalized in accordance with the terms and conditions to be provided for in the Indenture.

The Company may, at its sole discretion and at any time, subject to approval of the respective selling Debenture Holder and subject to the provisions of article 55, paragraph 3, of the Brazilian Corporations Act, CVM Resolution No. 77, of March 29, 2022 ("CVM Resolution 77") and applicable CVM regulations, acquire Debentures on the secondary market: (i) at an amount equal to or less than the balance of the Nominal Unit Value of the respective series, more Remuneration for Debentures of the respective series. Such a fact must be included in the Company's management report and financial statements, or (ii) at an amount greater than the balance of the Nominal Unit Value for the respective series, more Remuneration of the Debentures ("Optional Acquisition").

(H.ii)

As provided for in the Indenture.

12.3 Other securities issued in Brazil

Characteristics of debt securities

Subject to the provisions of the Indenture, (i) the final maturity of the First Series Debentures will occur at the end of the period of five (5) years counted from the Issue Date and will therefore mature on June 20, 2027 ("First Series Maturity Date"); (ii) the final maturity of the Second Series Debentures will occur at the end of the period of seven (7) years counted from the Issue Date and will therefore mature on June 20, 2029 ("Second Series Maturity Date and, together with the First Series Maturity Date, "Maturity Dates"), except in cases involving advance maturity of the obligations arising from the Debentures, total advance redemption arising from an Advance Redemption Offer (as defined below) for all Debentures or Optional Advance Redemption (as defined below), under the terms of the Indenture.

The Nominal Debenture Unit Value or Nominal Unit Value balance for First Series Debentures, depending on the specific case, will incur interest corresponding to the accumulated variation of 100% (one hundred percent) of the average daily rates of the DI - Interbank Deposits for a single day, "over extragroup", expressed as a percentage per year, based on 252 (two hundred and fifty-two) Business Days, calculated and disclosed daily by B3 S.A. - Brasil, Bolsa, Balcão, in the daily newsletter made available on its webpage (<http://www.b3.com.br>) ("DI Rate"), more a spread (surcharge) of 1.59% (one and fifty-nine hundredths of a percent) per year, based on 252 (two hundred and fifty-two) Business Days ("First Series Surcharge" and, together with the DI Rate, "First Series Debentures Remuneration"), calculated exponentially and cumulatively on a prorated basis per Business Days elapsed, levied on the Nominal Unit Value of the Debentures (or on the balance of the Nominal Unit Value of the Debentures), starting on the Profitability Start Date, or immediately preceding Remuneration Payment Date for First Series Debentures (as defined below and including this date) up to the Remuneration payment date for the First Series Debentures in question, which is considered advance maturity date resulting from the earliest of an Advance Maturity Event (as defined below) or on the date of any Optional Advance Redemption of the First Series Debentures (as defined below). Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Remuneration for First Series Debentures will be calculated according to the formula to be described in the Indenture. Applicable restrictions are described in the advance maturity clause.

N/A

Conditions for alteration of rights secured under such securities

N/A

Other relevant characteristics

Securities	Debentures
Information on security	1st Issuance of Calango Debentures at Calango 6 Energia Renovável (CLNG11)
Date of issue	12/27/2016
Payment due date	06/27/2028
Quantity	43,500
Global nominal value R\$	43,500,000.00
Outstanding Debt Balance	33,276,984.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount

The Issuer may, at its sole discretion and at any time after a four-year (4-year) period (or a shorter period as may be authorized by applicable law or regulation) counted from the Issue Date, make an offer of advance redemption of the Debentures, addressed to all Debenture Holders, without distinction, and all Debenture Holders are guaranteed equal conditions to accept the offer of advance redemption of Debentures they hold. The amount to be paid to Debenture Holders as a result of the advance redemption will be equivalent to the Updated Nominal Unit Value, more Remuneration owed up until the Advance Redemption date, and any Redemption Premiums. See item Other Relevant Characteristics.

Characteristics of debt securities

(I) Default Events resulting in automatic maturity of obligations arising from the Debentures, regardless of the provision of any judicial or out of court notice, in which case the provisions of Clause 7.2 below shall apply: (a) non-compliance, by the Issuer and/or the Guarantors, with any pecuniary obligation to the Debenture Holders, provided for in this Indenture, on the respective payment date not remedied within two (2) Business Days from the date of non-compliance; (b) (i) request for court-supervised reorganization on the part of the Issuer, Santana SPEs and/or the Guarantors, regardless of approval of processing of the reorganization or its granting by a competent judge; (ii) request for self-declared bankruptcy on the part of the Issuer and/or the Guarantors; (iii) declaration of bankruptcy on the part of the Issuer and/or the Guarantors;

(II) Remuneration interest corresponding to a rate equivalent to 8.7345% per year, based on 252 Business Days, will be levied on the Updated Nominal Unit Value. These amounts will be calculated exponentially and cumulatively on a prorated basis for business days elapsed, from the date of initial paying in or the immediately preceding remuneration payment date, depending on the specific case, up until the respective debenture payment date, calculated under a compound capitalization regime on a prorated basis for business days according to the formula indicated below: $J = VNA \times (\text{Interest Factor}) - 1$

(III) Additional Fiduciary Guarantee

(V) Restrictions are in place for redemption or amortization of shares issued by the Issuer, provision of any payment of dividend or interest on shareholders' equity on the part of the Issuer, except as provided for in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer and/or the Guarantors are delayed in the payment of any pecuniary obligation as provided for in this Indenture;

Restrictions are in place regarding the assignment, sale, disposal and/or any form of transfer any assets or assets held by the Issuer or the Guarantors to third parties or a promise to transfer such asset to third parties, by the Guarantors, through any means, free of any encumbrance or for consideration, except for assignment, sale, disposal and/or transfer of assets or assets at value, whether individual or aggregate, equal to or less than 2 (two percent) of their respective share capital, or its equivalent in other currencies.

Restriction have been implemented on the execution of loan agreements by the Issuer and/or any of the SPEs, without the prior approval of Debenture Holders gathered at the General Meeting of Debenture Holders, subject to the provisions of Clause 10.1 et seq. of this Indenture. Such approval is waived for the execution of loans that are made: (i) by the Issuer in any of the Santana SPEs, provided that such loans: (i.a.) are previously approved by BNDES;

Conditions for alteration of rights secured under such securities

N/A

12.3 Other securities issued in Brazil

Other relevant characteristics

The indenture establishes restrictions for the spin-off, merger, incorporation, incorporation of shares or any form of corporate reorganization on the part of the Issuer and the Guarantors, except whenever: (i) such acts are carried out within the same economic group and exclusively involve companies controlled directly or indirectly by the Issuer (including whenever such Control is shared); (ii) if Iberdrola Energía S.A. continues to exercise Control (direct or indirect) in Neoenergia and/or the Issuer, as practiced as of the Issue Date or with higher political powers, depending on the specific case; or (iii) when previously approved by the Debenture Holders representing, upon initial call of meeting, at least 2/3 (two thirds) of Outstanding Debentures, or, upon second call of meeting, at least 50% (fifty percent) of Outstanding Debentures, gathered at a General Meeting of Debenture Holders specially called for this purpose.

Securities

Information on security

Debentures

1st Issuance of Debentures at NC Energia (NCEN11)

Date of issue

01/10/2015

Payment due date

12/15/2025

Quantity

31,600

Global nominal value R\$

31,600,000.00

Outstanding Debt Balance

11,037,556.00

Circulation restrictions

No

Convertibility

No

Possibility of redemption

Yes

Circumstances and calculation of redemption amount

The Issuer may, at its sole discretion and at any time starting on the Issue Date, make an offer of total or partial advance redemption of the Debentures, addressed to all Debenture Holders, without distinction, and all Debenture Holders are guaranteed equal conditions to accept the offer of advance redemption of Debentures they hold.

12.3 Other securities issued in Brazil

Characteristics of debt securities

(I) The following are considered automatic advance maturity events: (a) non-compliance, on the part of the Issuer, with any pecuniary obligation to the Debenture Holders, provided for in this Indenture, not remedied within two (2) Business Days from the date of non-compliance; (b) (i) request for court-supervised reorganization on the part of the Issuer, the SPE Potiguar Sul and/or the Guarantor, regardless of approval of processing of the reorganization or its granting by a competent judge; (ii) request for self-declared bankruptcy on the part of the Issuer and/or the Guarantors; (iii) declaration of bankruptcy on the part of the Issuer and/or the Guarantors; (iv) whenever the Issuer and/or the Guarantor proposes an out of court reorganization plan to any creditor or class of creditors, regardless of whether judicial approval of the plan has been requested or obtained;

(II) Interest corresponding to 7.8910% (seven and three thousand two hundred and eighty-seven tens of thousandths of percent) per year will be applied to the Unit Par Value or Unit Par Value balance, adjusted for inflation, based on 252 (two hundred and fifty-two) Business Days ("Remuneration Interest") and, together with Adjustments for Inflation, "Remuneration") calculated exponentially and cumulatively on a prorated basis per Business Days elapsed, starting with the Issue Date or the payment date immediately preceding this date, depending on the specific case, up to the respective Debenture payment date, calculated on a prorated basis per Business Days, according to the formula below:

$J = VNe \times (\text{Interest factor} - 1)$

(III) Additional Fiduciary Guarantee

Restrictions are in place for redemption or amortization of shares issued by the Issuer, provision of any payment of dividend or interest on shareholders' equity on the part of the Issuer, except as provided for in article 202 of the Brazilian Corporations Act, or any other distribution of profits provided for under existing statutes, if the Issuer and/or the Guarantor are delayed in the payment of any pecuniary obligation as provided for in this Indenture;

N/A

Conditions for alteration of rights secured under such securities

Other relevant characteristics

The indenture establishes restrictions for the spin-off, merger, incorporation, incorporation of shares or any form of corporate reorganization on the part of the Issuer, except when: (i) such acts are carried out within the same economic group and exclusively involve companies controlled directly or indirectly by the Issuer (including whenever such Control is shared); (ii) when previously approved by the Debenture Holders representing at least 2/3 (two thirds) of Outstanding Debentures, gathered at a General Meeting of Debenture Holders specially called for this purpose.

Securities

Information on security

Debentures

1st Issuance of Debentures - Single Series – NEOA11

Date of issue

07/05/2024

Payment due date

07/05/2029

Quantity

82,000,000

Global nominal value R\$

82,000,000.00

Outstanding Debt Balance

86,663,000.00

Circulation restrictions

No

Convertibility

No

Possibility of redemption

Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount	Optional Advance Redemption of Debentures. The Issuer may redeem all (but not part) of the Debentures at any time provided that it declares to have fulfilled its obligations under the Indenture before the Trustee at its sole discretion and regardless of the will of the Debenture Holders ("Optional Advance Debenture Redemption") through (i) payment of the advance Debentures redemption amount shown as "VR" in the formula below ("Advance Debenture Redemption Amount") and (ii) more a premium equivalent to 0.20% (two tenths of a percent) per year, multiplied by the remaining Debenture term, levied on the Advance Debenture Redemption Amount to be calculated in accordance with the following formula, without prejudice to Late Payment Fees, if applicable: $PU\ Redemption = VR + VR * (d/252 * 0.20\%)$ i.i.payment due date: 07/05/2029; i.ii interest: CDI + 1.10%; i.iii guarantee: Fiduciary Neoenergia S/A; i.v: Applicable restrictions are described in the Indenture; the trustee: PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS
Characteristics of debt securities	Provided for in the Indenture
Conditions for alteration of rights secured under such securities	N/A
Other relevant characteristics	
Securities	Debentures
Information on security	1st Issuance of Debentures - Single Series – NMCH11
Date of issue	11/15/2024
Payment due date	11/15/2038
Quantity	490,000,000
Global nominal value R\$	490,000,000.00
Outstanding Debt Balance	411,854,000.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes
Circumstances and calculation of redemption amount	Redemption provided for according to the indenture
Characteristics of debt securities	i.i.payment due date: 11/15/2038; i.ii interest: IPCA - 0.05% and 5.95%; i.iii guarantee: Fiduciary Neoenergia S/A; i.v: Applicable restrictions are described in the Indenture; trustee: PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS.
	Provided for in the Indenture
Conditions for alteration of rights secured under such securities	
Other relevant characteristics	The Debentures will be considered "Green Debentures" based on the Issuer's commitment to allocate funds raised from the Debentures to projects implemented and operated by the Issuer and aligned under the category Electricity Transmission Infrastructure Projects, as defined in: (i) the Guarantor's Green Finance Framework ("Green Finance Framework"), as confirmed under the Independent Framework Second Opinion Report ("Independent Opinion") and the Simplified Independent Opinion ("Simplified Opinion"), both issued by an independent specialized consultancy contracted by the Issuer, namely ERM Brasil Ltda., registered under CNPJ/MF No. 65.456.832/0001-62 ("ERM Brasil"), based on Green Bond Principles guidelines issued by the International Capital Association Market and occasionally updated ("Eligible Projects").

12.3 Other securities issued in Brazil

Securities	Debentures
Information on security	1st Issuance of Debentures - Single Series – GACU11
Date of issue	07/05/2024
Payment due date	07/05/2029
Quantity	80,000,000
Global nominal value R\$	80,000,000.00
Outstanding Debt Balance	84,550,000.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes
Circumstances and calculation of redemption amount	Optional Advance Redemption of Debentures. The Issuer may redeem all (but not part) of the Debentures at any time provided that it declares to have fulfilled its obligations under the Indenture before the Trustee at its sole discretion and regardless of the will of the Debenture Holders ("Optional Advance Debenture Redemption") through (i) payment of the advance Debentures redemption amount shown as "VR" in the formula below ("Advance Debenture Redemption Amount") and (ii) more a premium equivalent to 0.20% (two tenths of a percent) per year, multiplied by the remaining Debenture term, levied on the Advance Debenture Redemption Amount to be calculated in accordance with the following formula, without prejudice to Late Payment Fees, if applicable: $PU \text{ Redemption} = VR + VR * (d/252 * 0.20\%)$ i.i.payment due date: 07/05/2029; i.ii interest: CDI + 1.10%; i.iii guarantee: Fudiciary Neoenergia S/A; vi trustee: PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS.
Characteristics of debt securities	Provided for in the Indenture
Conditions for alteration of rights secured under such securities	N/A
Other relevant characteristics	

Securities	Debentures
Information on security	6th Issuance of Debentures - Single Series – CEBD16
Date of issue	03/18/2024
Payment due date	03/18/2029
Quantity	200,000,000
Global nominal value R\$	200,000,000.00
Outstanding Debt Balance	200,006,779.40
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount	Optional Complete Advance Redemption of Debentures The Issuer may redeem all (but not part) of the Debentures, provided that it declares to have fulfilled its obligations under the Indenture before the Trustee at its sole discretion and regardless of the will of the Debenture Holders as of the 24th (twenty-fourth) month counted from the Issue Date, i.e., March 18, 2026 (including end date) Optional Advance Redemption"), ("Optional Advance Redemption") through (i) payment of the advance Debentures redemption amount shown as "VR" in the formula below ("Advance Debenture Redemption Amount") and (ii) more a premium equivalent to 0.30% (three tenths of a percent) per year, multiplied by the remaining Debenture term, levied on the Advance Debenture Redemption Amount to be calculated in accordance with the following formula, without prejudice to Late Payment Fees, if applicable: $PU\ Redemption = VR + VR * (d / 252 * 0.30\%)$
Characteristics of debt securities	i.i.payment due date: 03/18/2029; i.ii interest: CDI + 1.35%; i.iii guarantee: Fiduciary Neoenergia S/A; vi trustee: PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS
Conditions for alteration of rights secured under such securities	Provided for in the Indenture
Other relevant characteristics	The Debentures will be considered "Green Debentures" based on the Issuer's commitment to allocate funds raised from the Debentures to projects implemented and operated by the Issuer and aligned under the category Electricity Transmission Infrastructure Projects, as defined in: (i) the Guarantor's Green Finance Framework ("Green Finance Framework"), as confirmed under the Independent Framework Second Opinion Report ("Independent Opinion") and the Simplified Independent Opinion ("Simplified Opinion"), both issued by an independent specialized consultancy contracted by the Issuer, namely NINT Natural Intelligence Ltda., registered under CNPJ/MF No. 09.212.050/0001 07 ("NINT"), based on Green Bond Principles guidelines issued by the International Capital Association Market and occasionally updated, and the Loan Market Association's Green Loan Principles ((GLP) "Eligible Projects").

Securities	Debentures
Information on security	1st Issuance of Debentures - Single Series – EKTT11
Date of issue	05/15/2024
Payment due date	05/15/2038
Quantity	1,100,000,000
Global nominal value R\$	1,100,000,000.00
Outstanding Debt Balance	1,011,933,000.00
Circulation restrictions	No
Convertibility	No
Possibility of redemption	Yes

12.3 Other securities issued in Brazil

Circumstances and calculation of redemption amount

Optional Complete Advance Redemption: The Issuer may, carry out the early redemption of all (but not part) of the Debentures at its sole discretion and regardless of the will of the Debenture Holders, provided that it presents the special Allocation Report (pursuant to Clause 5.8.8 above), starting on the date on which the referred to redemption is permitted under applicable regulations, subject to the provisions of item II of article 1, paragraph 1, of Federal Law 12.431, CMN Resolution 4.751 and other applicable laws or regulations that may be issued at a later date ("Optional Advance Redemption"), upon payment of the advance Debenture redemption amount being provided ("Advance Redemption Amount"), depending on the specific case, which will be equivalent to the larger of the following amounts:

- (a) Updated Debenture Par Value, more: (1) Remuneration, calculated on a prorated basis starting with the Profitability Start Date (including the start date) or the immediately preceding the Remuneration Payment Date (including the Payment Date), depending on the specific case, up until the date of the effective Optional Advance Redemption (excluding the Redemption Date); and (2) Late Payment Fees, if applicable; or
- (b) Current value of the remaining installments of amortization payment for the Updated Debenture Par Value and Remuneration, using the internal rate of return under IPCA+ Treasury with Semiannual Interest as a discount rate (current denomination of the former National Treasury Note, series B – NTN-B) with an approximate duration closer to the remaining duration of the Debentures on the date of the Optional Advance Redemption, according to the indicative quotation disclosed by ANBIMA on its webpage (<http://www.anbima.com.br>) and as determined on the Business Day immediately prior to the date of the Optional Advance Redemption, calculated according to the formula below, and added to Late Payment Fees, if applicable. $DD = [\Sigma(DDDDDDDD) / DD = 1]$ "

Characteristics of debt securities

i.i. payment due date: 05/15/2038; i.ii interest: IPCA + 0.25%; i.iii guarantee: Fiduciary Neoenergia S/A; i.v: Applicable restrictions are described in the Indenture; trustee: PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS
Provided for in the Indenture

Conditions for alteration of rights secured under such securities

Other relevant characteristics

The Debentures will be considered "Green Debentures" based on the Issuer's commitment to allocate funds raised from the Debentures to projects implemented and operated by the Issuer and aligned under the category Electricity Transmission Infrastructure Projects, as defined in: (i) the Guarantor's Green Finance Framework ("Green Finance Framework"), as confirmed under the Independent Framework Second Opinion Report ("Independent Opinion") and the Simplified Independent Opinion ("Simplified Opinion"), both issued by an independent specialized consultancy contracted by the Issuer, namely ERM Brasil Ltda., registered under CNPJ/MF No. 65.456.832/0001-62 ("ERM Brasil"), based on Green Bond Principles guidelines issued by the International Capital Association Market and occasionally updated ("Eligible Projects").

Securities

Information on security

Debentures

2nd Issuance of Debentures - Single Series – EKT12

Date of issue

05/15/2024

Payment due date

05/15/2038

Quantity

1,000,000,000

Global nominal value R\$

1,000,000,000.00

Outstanding Debt Balance

1,131,807,000.00

Circulation restrictions

No

12.3 Other securities issued in Brazil

Convertibility	No
Possibility of redemption	Yes
Circumstances and calculation of redemption amount	Optional Complete Advance Redemption: The Issuer may, carry out the early redemption of all (but not part) of the Debentures at its sole discretion and regardless of the will of the Debenture Holders, provided that it presents the special Allocation Report (pursuant to Clause 5.8.8 above), starting on the date on which the referred to redemption is permitted under applicable regulations, subject to the provisions of item II of article 1, paragraph 1, of Federal Law 12.431, CMN Resolution 4.751 and other applicable laws or regulations that may be issued at a later date ("Optional Advance Redemption"), upon payment of the advance Debenture redemption amount being provided ("Advance Redemption Amount"), depending on the specific case, which will be equivalent to the larger of the following amounts: (a) Updated Debenture Par Value, more: (1) Remuneration, calculated on a prorated basis starting with the Profitability Start Date (including the start date) or the immediately preceding the Remuneration Payment Date (including the Payment Date), depending on the specific case, up until the date of the effective Optional Advance Redemption (excluding the Redemption Date); and (2) Late Payment Fees, if applicable; or (b) Current value of the remaining installments of amortization payment for the Updated Debenture Par Value and Remuneration, using the internal rate of return under IPCA+ Treasury with Semiannual Interest as a discount rate (current denomination of the former National Treasury Note, series B – NTN-B) with an approximate duration closer to the remaining duration of the Debentures on the date of the Optional Advance Redemption, according to the indicative quotation disclosed by ANBIMA on its webpage (http://www.anbima.com.br) and as determined on the Business Day immediately prior to the date of the Optional Advance Redemption, calculated according to the formula below, and added to Late Payment Fees, if applicable. $DD = [\sum (DDDDDDDD) DD = 1]$"
Characteristics of debt securities	i.i. payment due date: 05/15/2038; i.ii interest: IPCA + 6.4217%; i.iii guarantee: Fiduciary Neoenergia S/A; i.v: Applicable restrictions are described in the Indenture; trustee: PENTÁGONO S.A. DISTRIBUIDORA DE TÍTULOS E VALORES MOBILIÁRIOS Provided for in the Indenture
Conditions for alteration of rights secured under such securities	
Other relevant characteristics	The Debentures will be considered "Green Debentures" based on the Issuer's commitment to allocate funds raised from the Debentures to projects implemented and operated by the Issuer and aligned under the category Electricity Transmission Infrastructure Projects, as defined in: (i) the Guarantor's Green Finance Framework ("Green Finance Framework"), as confirmed under the Independent Framework Second Opinion Report ("Independent Opinion") and the Simplified Independent Opinion ("Simplified Opinion"), both issued by an independent specialized consultancy contracted by the Issuer, namely ERM Brasil Ltda., registered under CNPJ/MF No. 65.456.832/0001-62 ("ERM Brasil"), based on Green Bond Principles guidelines issued by the International Capital Association Market and occasionally updated ("Eligible Projects").

12.4 Number of security holders

Security	Individuals	Legal Entities	Institutional Investors
Debentures	17824	30	740

12.5 Trading markets in Brazil

12.5 - Indicate the Brazilian markets in which issuer securities have been admitted to trading

Securities are traded through B3 S.A. - Brasil, Bolsa e Balcão.

12.6 Trading on foreign markets

Justification for not completing table:

Not applicable, since the Company does not trade securities in foreign markets.

12.7 Securities issued overseas

Justification for not completing table:

Not applicable, since the Company has not issued securities overseas during the last 3 fiscal years.

12.8 Allocation of funds from public offerings

12.8. If the issuer has provided a public offering for the distribution of securities in the last 3 fiscal years, indicate:

- a. how funds resulting from the offer were used**
- b. whether there were significant deviations between the effective application of funds and investment proposals disclosed under prospects for the respective distribution**
- c. whether there have been deviations, and the reasons for such deviations**

Funds resulting from public offerings of securities were used according to investment proposals disclosed under respective prospective distributions and indentures. At the Company, funds resulting from the offers described in items 12.3 and 12.9 were used without deviations as informed in the respective issue documents for purposes such as working capital, prepayment of debts and/or investments in equipment and infrastructure (reimbursement and/or future payments).

12.9 Other relevant information

12.9 - Provide other information that the issuer deems relevant

There is no other information that the Company deems relevant with respect to this section.

13.1 Identification of those Responsible for Content of FRE

Name of person responsible for form’s content	Position of the person responsible
Leonardo Pimenta Gadelha	Investor Relations Officer
Eduardo Capelastegui Saiz	Chief Executive Officer

13.1 Statement from the Chief Executive Officer



STATEMENT FROM THE CHIEF EXECUTIVE OFFICER

Mr. **Eduardo Capelastegui Saiz**, Spanish, married, company director, holder of National Foreigner Registry Card - RNE No. V293179-X and CPF/MF 819.863.86520, with business address located in the city of Rio de Janeiro, State of Rio de Janeiro, Praia do Flamengo, at No. 78, 4th floor, Flamengo, as Chief Executive Officer of Neoenergia, hereby declares that:

- a) he has reviewed the reference form;
- b) the information contained in the form complies with the provisions of CVM Instruction No.80/22, in particular articles 15 to 20;
- c) the information contained herein accurately and completely portrays the issuer's activities and the risks inherent to its activities.

Eduardo Capelastegui Saiz

Chief Executive Officer

This document has been digitally signed by Eduardo Capelastegui Saiz. To verify the provided signatures visit the webpage <https://neoenergia.portaldeassinaturas.com.br/VerificadorAssinaturas/Verificador> and enter the code D826-8BD9-2744-544A.

13.1 Statement from the Chief Executive OfficerSIGNATURE PAGE

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- ☒ Eduardo Capelastegui Saiz (Controllershship Director) - 819.863.865-20 on 05/15/2025 4:35 PM UTC-03:00
Type: Digital Certificate



13.1 Statement from the Investor Relations Officer



STATEMENT FROM THE INVESTOR RELATIONS OFFICER

Mr. **Leonardo Pimenta Gadelha**, Brazilian, married, administrator, holder of Identity Card RG No. 08.815.379-6 (IFP/RJ) No. and registered under CPF/ME No. 025.987.667-41, with business address located in the city of Rio de Janeiro, State of Rio de Janeiro, Praia do Flamengo, 78, 10th floor, CEP 22.210-030, acting in the capacity of Chief Financial and Investor Relations Officer at Neoenergia S.A. ("Company"), hereby declares that:

- a) he has reviewed the reference form;
- b) the information contained in the form complies with the provisions of CVM Instruction no.80, in particular articles: 15 to 20;
- c) the information contained herein accurately and completely portrays the issuer's activities and the risks inherent to its activities.

Leonardo Pimenta Gadelha

Chief Financial and Investor Relations Officer

This document has been digitally signed by Eduardo Capelastegui Saiz. To verify the provided signatures visit the webpage <https://neoenergia.portaldeassinaturas.com.br/VerificadorAssinaturas/Verificador> and enter the code D826-8BD9-2744-544A.

13.1 Statement from the Investor Relations Officer SIGNATURE PAGE

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3 Identification of those Responsible for Content of FRE, in case of changes of those Responsible after the Annual Delivery

Document not completed.